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REPORT

OF THE

COMMISSION TO DEVISE A PLAN

FOR THE

GOVERNMENT OF CITIES

OF THE

STATE OF PENNSYLVANIA.

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To the Honorable the Senate and House of Representatives of the Commonwealth of Pennsylvania :

The undersigned, Commissioners appointed by the Governor of this Commonwealth, pursuant to an act of Assembly, approved May 5, 1876, entitled "An act authorizing the Governor to appoint a Commission to devise a plan or plans for the government of the cities of this Commonwealth," respectfully submit the following report :

The Governor, in his annual message communicated to the Legislature January 4, 1876, called attention to the condition of our municipal governments, the want of uniformity in their systems, and the evils attending their administration, and recommended the appointment of a commission to consider the subject, and prepare such legislation for the consideration of the Legislature, as would, in their opinion, meet the abuses sought to be remedied.

Pursuant to his recommendations, an act of Assembly was passed on the 5th day of May, 1876, "authorizing him to appoint a commission of not more than eleven persons, whose duty it should be to consider the subject referred to in said message, and to devise a plan for the government of cities, and to report the same to the next Legislature."

On the 15th day of December, 1876, eleven commissioners were appointed by the Governor, all of whom accepted the appointment, and have continued to discharge the duty thus devolved upon them, except the Honorable D. Newlin Fell, who, having been appointed one of the judges for the city of Philadelphia, resigned on the 3d day of May, 1877. On the 25th day of August, 1877, Christian Kneass, Esquire, was appointed to fill

the vacancy occasioned by the resignation of Judge Fell, and since then has been a member of the commission.

The first meeting of the commission was held at the office of the Secretary of the Commonwealth, on the 19th day of December, 1876, when they organized by electing B. B. Strang, chairman, and Louis Richards, clerk.

Proceeding at once to the performance of their duties, they conferred with the mayor, presidents of councils, and heads of departments of the city of Philadelphia, and officers of city governments, and prominent citizens of other cities, and were soon convinced that a proper investigation of the subjects committed to their charge would forbid any attempt to report at the last meeting of the Legislature.

In this connection, it is, perhaps, but just to ourselves to say, that—most of the members of the commission being engaged in active business or professional pursuits—the extraordinary events of the past season have compelled us to perform our labors under disadvantages which could hardly have been expected or foreseen. The unfortunate disturbances which deranged, for a considerable period, all the affairs of the State and country occurred just at the time when we had a right to expect some exemption from the duties of business or professional engagements, and, in common with other citizens, we found ourselves charged with the increased labor and care growing out of this condition of things. Whatever may be thought either of the wisdom or completeness of our work, we think we may justly claim that we have bestowed upon it all the care possible under the circumstances, and in the time allotted.

After having assigned to the several members the duty of making investigations and reports upon particular branches of municipal government, and after a general consideration of their administration, the first question naturally presented, related to the methods of our proposed work, and the manner in which it should be performed.

The message of Governor Hartranft, of January 4, 1876, before alluded to, contained a very complete and elaborate statement of the history, growth and present condition of the cities of the country, and particularly of our own State. Appended to it, was a detailed statement of the debts of a number of prominent cities in 1867 and 1875, as well as the cost of the several departments of the city governments. It concluded by expressing the opinion: "That all the legislation upon the statute books, referring "to municipalities, should be repealed, and a comprehensive and uniform "code enacted, the main features of which will not be the subject of per-
"ennial alteration."

The commission entered upon the performance of their duty in complete accord with this recommendation of the Governor, and very much of their time was expended in what they believe to have been a thorough and persistent effort to accomplish that result. In fact, it may be said, that the extent of their labors is represented, not so much by visible results, as by the consideration of propositions, which on mature reflection they have

been finally compelled either to modify or reject. This will, no doubt, be found true of all well considered attempts by commissions, conventions, or legislative bodies, to change or re-construct organic or fundamental law.

We began the attempt to repeal all existing laws referring to municipalities, by preparing, for purposes of reference, an index to all special acts of Assembly heretofore passed for the government of cities, with such memoranda as would indicate the subject matter of each. These are scattered through the pamphlet laws, from 1816—or perhaps earlier—down to 1874, some of them contained in what are known as omnibus bills, the titles to which indicate nothing whatever of their contents. This course was absolutely necessary before even a reference to the acts could be made in an intelligent manner. When this work was completed, we were confronted with the astounding fact, that the list contained over one thousand special acts of Assembly. This list does not include the laws relating to Philadelphia passed prior to 1854, the act of 1874, relating to the government of cities and its several supplements, nor indeed any other general law relating to the cities of the State.

While the mere number of these laws, or the space they occupy on the statute books, would constitute no well founded objection to their repeal, yet it must be considered that but a single year has elapsed since the appointment of the commission; that, by the terms of the act, they are required to report to this Legislature, and are charged with the duty of preparing a plan for the government of cities, as well as to consider the propriety of repealing existing laws. Under this state of facts, if there were no other reason than the want of sufficient time to examine the subject, they regret to say that they are not prepared to intelligently recommend the repeal of all existing laws relating thereto.

There is still another and a paramount difficulty connected with this subject. Prior to the consolidation act of 1854, the territory now constituting the city of Philadelphia was an incongruous mass, or group, of borough and city governments. By that act they were united for the general purposes of municipal government, but with a saving of certain rights, customs, institutions and trusts, which were exempted from the operation of the general law governing the city. These, from time to time, have been regulated, continued, enlarged, or restrained by special acts of Assembly. So, in all cities, there are certain special laws, regulating local boards, trusts, &c., under which valuable and intricate rights have vested. In view of these facts, while we deem it entirely practicable, in accordance with the recommendation of the Governor, to repeal all existing laws relating purely to municipal government, yet, for the purpose of protecting vested rights, so careful an examination is required of the particular acts necessary to be retained that in the limited time allotted to us we dare not assume the responsibility of doing it in detail.

We believe, however, that the legislation we propose, including the proposition to repeal all acts of Assembly, the retention of which shall not be

designated by ordinance, may be considered as supplying and arranging all the machinery necessary for city government. According to this view, if adopted by the Legislature, all laws inconsistent with it, will be repealed, saving only such special laws as affect rights of property, or such local institutions as we do not, with our present information, feel justified in attempting to interfere with. In other words, for all general municipal purposes, it may be treated as a uniform code, with only such variations in form and machinery, as the difference in population and the necessities of the different classes of cities seem imperatively to require.

The attention of the public has been so thoroughly directed during the past few years to the evils which infest our city governments, that no lengthy discussion of them, except in connection with proposed remedies, would appear to be requisite. As has been well said by a commission in a sister State: "No statement or illustration of them is requisite to a conviction of their existence." Upon the same point, Governor Hartranft, in his message before referred to, observes: "There is no political problem that, at the present time, occasions so much just alarm, and is obtaining more anxious thought, than the government of cities." The accumulation of permanent municipal indebtedness is justly and universally ranked as overshadowing all others in importance. A discussion of, or a proposition to correct other evils, is chiefly important as bearing upon this subject.

Without referring to particular cities, or making invidious distinctions, it is sufficient to say that a carefully prepared table showing the increase of population, valuation, taxation, and indebtedness of fifteen of the principal cities of the United States, from 1860 to 1875, exhibits the following results:

Increase in population,	70.5 per cent.
Increase in taxable valuation,	156.9 per cent.
Increase in debt,	270.9 per cent.
Increase in taxation,	363.2 per cent.

It must be borne in mind that this alarming increase in debt and taxation occurred during a period of great apparent national prosperity, when money was plenty, when property commanded enormous prices, and when it was easier to apply the maxim, "pay as you go," than at any other period of our national history. It is but just to say that many of these debts were contracted for permanent, substantial, and needed improvements. Making due allowance for all such considerations, these figures are justly alarming.

In the language of a distinguished writer on the subject: "When we take into consideration that the most careful analysis of the amount of annual accretions of capital by the economy of a great community in prosperous times is somewhat less than three per cent. of its gross products, it is quite obvious that the inhabitants of American cities are rapidly approaching the point where they will sacrifice to their city administrations the whole annual increase of their combined labor." When it is considered that the payment of the interest, and, in many cases,

the principal of these debts must be provided for in the face of decreasing values and depreciating securities, and of the attendant diminished receipts, the significance of these figures is still more apparent.

All attempts to protect the property of the citizen by constitutional or legislative provisions limiting or regulating the amount of city indebtedness, have, thus far, proved lamentable failures.

By the Constitution of 1874, section 8, article IX, it is provided that the debt of a county, city, borough, township or school district, or other municipal or incorporated district, shall never exceed seven per centum on the assessed value of the taxable property therein. This provision was intended to prevent the incumbering of the property of any citizen, for public purposes, to a greater extent than seven per centum. It was demanded by public sentiment, and, no doubt, largely influenced the popular vote in favor of the Constitution. In its workings, it has been an absolute failure, and has not accomplished the purpose intended.

In every city of the State, except Philadelphia, the city is a part of the county government. The county has the power to borrow money to the extent of seven per centum; the city, to the extent of seven per centum; the general school district, to the extent of seven per centum; and the ward school districts, each, to the extent of seven per centum, making twenty-eight per centum in all, which can be lawfully imposed, and has been authorized by the act of 1874.

Nor is this all. After the adoption of the Constitution, limiting, as has been seen, the power to contract debts to a certain per centum of the assessed value of property, in order to evade its provisions, the assessed value of property in nearly every city of the State was largely increased; in some instances, incredible as it may seem, to the extent of one thousand per centum. It is therefore clear that no sufficient protection against an undue increase of municipal debt can be found in provisions of this kind. The apparent restriction is easily evaded by raising the assessed values to which the ratios of debt and taxation would apply.

The next line of investigation was directed to the inquiry whether any change in the methods of organizing city governments would be likely to produce such economy in their administration as would check the tendency to extravagant expenditures. This resulted in the opinion that many changes ought to be made in the construction and organization of the several departments of city governments, having in view a more thorough system of accountability, and a more economical administration of their affairs. These will be referred to in detail, in connection with the changes proposed.

A commission appointed by the Governor of the State of New York, composed of eminent citizens, after a very thorough investigation, have proposed, as a remedy, a property qualification for electors,—at least for that branch of the city government having power to levy taxes and disburse moneys. This proposition was supported by an elaborate argument,

and has been fully discussed by the Legislature and through the press of that State. It very naturally attracted the attention of this commission, and received their careful consideration. The result is, that while we are prepared to admit the force of many of the arguments in its favor, and that, perhaps, in a city like New York it might prove effective, yet we are forced to the conclusion that in our own State no important results could be expected from requiring such a qualification.

The city of Philadelphia, appropriately called the city of homes, contained in August, 1876, 143,936 dwellings. It is estimated by those best informed on the subject that 5,000 have been built since that time, so that, in round numbers, Philadelphia now contains 150,000 dwellings.

The number of votes cast at the last municipal election was 127,520, and it is not claimed that the city contains more than 135,000 voters.

It will thus be seen that the great bulk of voters are either owners of houses or tenants paying rent. Hundreds of blocks of comfortable houses, renting from \$12 50 to \$20 per month, are scattered throughout the city. These are mainly occupied by the more intelligent class of mechanics and operatives in manufacturing and other establishments.

The provision recommended by the New York commission, requiring the payment of an annual rental of \$250, as a qualification for voting would in our State exclude this very large and reputable class of citizens, while it would not exclude the tenants of low grog-shops and other disreputable establishments, who, in most cases, pay a higher rent. While it would, no doubt, exclude some of the irresponsible class, it would also exclude very many of the sons of reputable property holders, who would exercise the right of franchise honestly and intelligently.

We are also led to believe that the undue accumulation of debt in most of the cities of our State has been the result of a desire for speculation on the part of owners of property themselves. Large tracts of land outside the built up portions of cities have been purchased, combinations made by men of wealth, and councils besieged until they have been driven into making appropriations to open and improve streets and avenues, largely in advance of the real necessities of the city. In many of these cases, owners of property need more protection against themselves than against the non-property holding class.

Again: it is but fair to say, that in many cases the largest debts have been contracted, not by authority of councils, or any department of the city government proper, but under the provisions of special acts of Assembly, appointing commissioners to open streets, park commissions, building commissions, bridge commissions, &c., passed not only without the request of councils, but very often against their earnest protest. For these, and many other reasons which might be given, the commission are not prepared to recommend a property or rental qualification for voting as an adequate protection against municipal debt.

After the fullest investigation, they have been forced to the conclusion

that there is but one method by which the rapid increase of permanent debt, which threatens in the near future to confiscate the property of the citizens in many of the cities of the Commonwealth, can be arrested. It is the deliberate judgment of the commission, that it is only by absolutely forbidding cities to borrow money that any permanent good can be accomplished.

We have, therefore, provided sections 3 and 4, article XVIII, of the proposed bill, that no city shall have power to borrow money, except in case of a casualty happening after the making of the annual appropriations, which necessarily requires an extraordinary expenditure, and that councils shall, in the ordinance authorizing the commissioners of the sinking fund to borrow the money, levy a tax for its payment, to be raised in the next annual tax levy and collected therewith. It will thus be seen that the authority to borrow money in such cases, is accompanied by a requirement to provide the means for its payment out of the succeeding tax levy.

The commission did not reach this conclusion without long and anxious consideration, nor without a very general consultation with leading citizens of the State. They were not unmindful that many, and some apparently well founded arguments could be urged against it, but, it is believed that, on examination, these will be found more specious than real.

To the argument that many permanent improvements are made for the benefit of future generations, and that posterity ought to pay for them, the reply is, that for many of the burdens of municipal debt, posterity is always here. It must not be forgotten that the great bulk of the debt now crushing the cities of the country has been contracted within a very few years.

The system of commencing public improvements by issuing bonds for posterity to pay, is evil, and only evil, and that continually. This is especially true in the smaller and growing cities of our State. In many cases, they have sprung up suddenly, as the result of mineral, oil, or other developments, and the lands over which they were likely to extend have been monopolized by speculators, who had no object but to make the most money in the shortest time. Controlling the real estate, they were able to control the municipal affairs of the city, and soon came to consider them as much their property as the land they bought. Fraud and speculation began to taint such transactions from their inception. When the honest councilman supposed he was voting to issue bonds for fifty or a hundred thousand dollars, some ring in councils so manipulated the bill as to make it authorize the issue of half a million, or an unlimited amount. It is not doubted that, in some cases of this kind, the discount at which the bonds were sold was equal to the total value of the work which was done, and which is claimed to represent the debt of the city. To sum it up, the men who authorized the contracts were substantially the men who professed to perform them. The men who fixed the prices were substantially the men who received the pay for performing the labor, and the men who

issued the bonds were the men who received the money. Is it any wonder that in such cities the citizen finds his home encumbered with an annual tax rate much greater than the interest on the amount he could sell it for, long before "posterity" has succeeded him? Strange as it may seem, there are several cities in the State the amount of whose indebtedness no human ingenuity can ascertain. Even where the business is honestly and carefully conducted, the tendency to undervalue the extent of obligations, where their performance is postponed for a long period of time, is universal and irresistible. It warps the judgment of individuals, whether in a public or a private capacity, both as to the necessity of an undertaking and the expense attending it. Many a scheme of improvement, the folly of which is now apparent to all, would have been arrested at the outset if either councils or the citizen could have been brought to face the proposition that the cost must be paid as the work progressed. The interest begins to run at once, the credit of the city is affected, the debt is an incumbrance on the property of each citizen, and in every point of view the popular saying that a bonded debt is chiefly a charge on posterity is a delusion and a snare.

As an illustration of the evils attending this system, the commission submit some facts which have come under their observation in the course of their investigations :

In 1869, the city of Pittsburg commenced the erection of water-works, since which time the work has been progressing, and is still unfinished. A new loan of \$300,000 has just been placed on the market, the proceeds of which are to be used in their construction, which will make \$4,806,000 already expended, and now authorized to be expended on the work. Out of this sum, about \$900,000 was paid for pipes, a comparatively small portion of which has yet been used, and they may now be seen, lying in piles, about the outskirts of the city, and for miles along its thoroughfares. The contract for these pipes was made at the rate of over \$80 per ton, and those not used, and from which the city has, of course, derived no benefit, could now be bought for a little over \$30 per ton. The bonds issued for this purpose bear interest at the rate of seven per cent. Counting the cost when the works are finished at \$5,000,000, in round numbers, the annual interest on the same will amount to \$350,000; the amount to be raised for the sinking fund, as required by the Constitution, will be \$100,000 annually, making a total of \$450,000 to be raised in each year by taxation for this purpose. It is asserted by those best informed on the subject, that had this sum been raised annually, and applied to the construction of the works, they would have been completed before this time, at a much less expenditure than will now be required, and the people of the city thus relieved from a burden of taxation to be imposed for many years to come.

As another instance in point, we refer to what is known as the Penn Avenue debt of the same city, which now amounts to \$5,823,000, and the improvements are not yet completed; the expense of which was originally

assessed according to the frontage rule, assessing the cost of the improvement equally upon the feet front abutting upon the street, without reference to the relative value or location of the land. By a recent decision of the Supreme Court declaring this method of assessment to be unconstitutional, the burden of this debt will be cast upon the city at large, unless prevented by necessary and just legislation.

We may add, that this proposition to forbid cities from borrowing money, is made in accordance with the opinion of the great majority of the citizens of the several cities of the State whom we have consulted.

But it would avail little to prohibit cities from borrowing money if we did not also guard the annual tax levies and appropriations, so as to prevent the constantly recurring deficiencies arising from the failure to provide by the tax levy for the annual expenses. We have, therefore, provided that the tax levy and appropriations shall correspond, and the one be regulated by the other. Appropriations made otherwise will be void, and no debt incurred by any officer or department will be binding upon the city unless an appropriation sufficient to pay the same shall have been previously made.

To guard against the unlawful issue of warrants, we have prescribed that every warrant shall state, specifically, against which item of appropriation it is drawn, and shall be of no effect unless there be a sufficient balance of such appropriation to meet it actually in the treasury. A floating debt will, under these provisions, be rendered as impossible as the further increase of loans; and under such a system, outstanding warrants supplementing a depleted treasury can never be created.

As a further safeguard for the same purposes, we consider the separation of the legislative and executive functions of city government an imperative necessity.

Having thus referred generally to the subjects which came within the purview of the commission and the duty to be performed, we will proceed to call attention to the provisions of the bill in their order, and to indicate the changes which have been made, giving the reasons therefor as far as can be done within the proper limits of the report.

Much that has been said may be found repeated in substance. But the importance of the subject is a sufficient warrant for this, if by so doing the merits of the bill can be more forcibly or aptly presented.

It must also be observed, that we shall not attempt to explain or dwell upon every provision in detail. This would swell the report to undue proportions, without any corresponding advantage. Our purpose is only to notice such prominent changes and provisions as will serve to illustrate the theory of the bill, and the effects to be produced, if put into practical operation.

Classification and Creation of Cities.

By the terms of the new constitution, it is necessary to classify the cities of the State. There can be no longer any special legislation as to cities. The provisions which may be appropriate for cities of several hundred thousand inhabitants, would not be suitable for cities under fifty thousand. The machinery for the latter class must necessarily be much more simple and inexpensive. These remarks are more or less true of all cities varying in size and numbers. We have carried out the requirements of the Constitution in this regard, and have followed, in the main, the classification adopted by the Legislature.

The commission encountered great difficulty in their attempt to properly classify the cities of the State. Their difference in size and population, ranging from mere hamlets, with a population of four or five thousand, up to eight hundred thousand, and, above all, the complications resulting from previous legislation, in which the customs, habits and ideas of so many communities are represented, were all considered. This subject will be referred to more at length in considering the proposed constitutional amendments.

A simple method is also provided, whereby new cities may be formed out of boroughs containing the requisite number of inhabitants.

Corporate Powers.

The powers conferred may seem to be large. But reflection will, as it appears to us, lead to the conclusion that we have not gone too far in this respect. It is true that councils may abuse their powers. But it is to be remembered that the mayor can put his veto upon bad legislation, and with the provisions of the bill in force, the members of councils cannot escape from their own responsibility, if they vote for measures that will bring upon them the censure of their constituents.

But the controlling reason with the commission for adopting these provisions was, that it was putting into practice the principle of *local self-government*. We are persuaded that it is sound in theory, and will be found to work well in practice. At any rate, it is much safer to vest these powers in the city government, than to limit them in such a way that when necessity arises for their exercise in some new emergency, application must be made to the Legislature of the State for their extension. With such a door left open, and with certain cities in classes by themselves, we may expect to see special legislation in its worst form sought for, and perhaps enacted from year to year, as the avarice and greed of men may lead them to put into operation artful appliances to accomplish their selfish purposes. Unfortunately, our cities are infested with such men, in numbers too formidable to be ignored or despised.

It is notorious that when they seek such ends, they go to the Legislature, and there hope to compass them, when they know they would fail in their applications to councils.

Our object was to shut the door upon such experiments with the State Legislature, and place the power, as well as the responsibility, with the representatives of the people in their city councils. If they prove faithless, then the remedy is in the hands of the people immediately affected, and, in our judgment, there can be no better mode of preventing bad, and securing good legislation for cities, than the one proposed by the bill. The full powers conferred here are an essential part of the general plan.

Legislative Power and Legislation.

These two may be considered together. The great vice of the present system is the practical consolidation of legislative and executive powers in committees of city councils. The heads of departments appointed by councils are merely the agents of these committees, not only in the administration of the trusts supposed to be committed to departments, and in the appointment of subordinate officers, but in the payment of bills and current expenses not embraced in special contracts, thus affording opportunity for, if not inviting, corrupt combinations between the two branches of city government. This condition of things exists only in city governments. It is not found either in the State or nation, and is believed to constitute a principal reason why the government of cities has proved the only failure under our republican system.

The effort in articles III and IV of the bill has been to limit and restrict the local legislature in cities of the first, second, and third classes to the performance of legislative functions.

This divorce of the city councils from all executive functions, and the express limitation of their powers to legislation needed for the efficient administration of the departments specially charged with such duties, not only removes the necessity for the creation of joint committees, and the perpetual meetings of such bodies, but tends to render them less attractive to dishonest men. Stripped of all executive power, there is nothing left for councils to do which may not be readily accomplished during the semi-annual sessions proposed. This renders it possible for men of business, competent and trustworthy, who have, with all honest citizens, a common and personal interest in the public welfare, to take part in the legislative branch of the municipal government. It will not be asking too much of them to give a limited portion of their attention to the honorable service of protecting and promoting the true interests of a community of which they form a part, whose character and credit, at home and abroad, are matters of deep and common concern.

The bill provides that, in all cities above the fourth class, there shall be but two sessions of councils annually, one of which is limited to twenty, and the other to sixty days, giving to the mayor the right to call special sessions for any specific purpose. It is believed to be an undeniable proposition of political economy, that no nation could long endure a perpetual session of legislative bodies.

Under the present system, which gives to joint standing committees the practical control of all municipal executive departments, the councils, or their committees, are in almost perpetual session. In the city of Philadelphia, the two branches meet at least four times in every month, except during a short summer recess, and vigilant members devote two or three days of nearly every week in the year to public affairs. Under such conditions, very few citizens who are engaged in business which demands their personal supervision, are willing to assume the absorbing duties imposed upon a member of councils, while, in many instances, needy, incompetent, and irresponsible persons, who have no stake in the community, and no visible means of livelihood, eagerly seek and obtain such positions. Inasmuch as no salary or compensation of any kind is attached to a membership of councils, the question suggests itself, why do such persons labor so diligently to win the office? The answer is found in the accumulated debts and high tax rates which now oppress nearly every city in the Commonwealth.

Carrying out this idea, which was a leading thought with the commission, we have endeavored to make such provisions as to the qualifications and number of councilmen, the manner of their election, their tenure of office, and the methods of compelling the attendance of witnesses, as we believe will tend to elevate the character of councils, and give them proper control of the subjects committed to their charge.

First, as to qualification. We have provided, section 2, article III, that members of select council shall be owners of real estate within the city, assessed and taxed in their own names, for municipal purposes, for not less than three years previous to their election, and shall not be delinquent in the payment of any tax, and shall, for four years, have been residents of the city.

The commission do not propose any general discussion of the distinction between the objects and functions of general, State, and municipal governments. The former have been aptly defined as embracing "the rights of persons, property, and the judicial systems instituted for their preservation—government in its proper sense. These are vast domains which the functions of municipal corporations and municipal officers do not touch."

Municipal governments affect the general absolute rights of citizens to a very limited extent—their main object being to secure faithful administration of financial trusts, and to secure the proper application of large sums of money to their proper uses. In this respect, and to this extent, a city government is, to all intents, a partnership between the citizens who own the property to be affected by taxation, and contribute the money to be expended for municipal purposes. In this view, it does not seem too much to require that one branch of councils should be composed of owners of property within the limits of the city they are selected to govern. It is the only branch of the city government in which property will have any distinct representation. No high standard in this respect is proposed, but simply that one branch of councils shall represent, to some extent, the

property which, by their action, they charge with the payment of many millions of dollars annually.

The number of members of councils has been so fixed as in our judgment will best protect the interests of cities, and secure uniformity of representation in cities of the respective classes. The effect of the bill will be to reduce the number of members of both branches in the greater part, if not all, of the cities of the State. In our judgment, large numbers in such bodies do not conduce to efficient or wise legislation, and in this respect we are sustained by the opinions of those persons who have had most experience in the practical workings of municipal government. This change seemed to be demanded by a general concurrence of sentiment in all classes of cities, and it would appear to be safe to adopt provisions on this subject which command such general public approval.

As to the method of election the commission encountered great difficulty.

The ward system is open to the objection that it results in two branches representing precisely the same constituency, subject to the same local combinations, and controlled by the same local interests, so that both branches of councils, instead of being, in a just sense, the representatives of the whole city, are merely the representatives of the local divisions in which they reside, and too often hold their office upon condition that they secure the greatest share of appropriations to be expended for the improvement of their own immediate locality.

The system of electing by districts, which received the careful consideration of the commission, is open to the same objection, only, perhaps, in a lesser degree than the ward system. We are convinced that one branch of councils ought to represent the city at large, and be elected by all the voters. We, therefore, provide, section 5, article III, that members of select council shall be elected on a general ticket, by the qualified electors at large.

It may be objected to this that it will be likely to exclude all except the dominant party from representation in the select council. But, if this should so happen, the responsibility of that party would be the more clearly defined, and its accountability for good government more clearly recognized. It is believed that no party so circumstanced could afford to elect bad men.

It may also be supposed by some that, with the adoption of the general ticket, the minority system of voting should have been incorporated. The reply to this is, that however just this principle may be in theory, in practice it has been found to increase the difficulty of defeating objectionable candidates, and makes the nominees of party conventions still more secure of election.

We trust the ultimate effect of this provision, in connection with the other provisions of the bill limiting and defining the powers of councils, will largely tend to divest the position of partisan importance, and that citizens will unite in selecting the best men for the place.

Section 20, article III, is a new provision. Its necessity is universally admitted, and it is intended to give councils proper powers to investigate whenever the public interests render it necessary, and also to inquire into every subject falling properly within their control, and to enforce their authority when required for the purpose of such investigations. Of course, any abuse of it would be corrected by the courts, whose duty it is always to see that the liberty of the citizen is not improperly restrained.

In pursuance of the same general purpose, it is provided, section 1, article XVIII, that councils shall be invested with all the powers in relation to the raising and appropriating of moneys, which may now be possessed by any branch of city government.

The object of this provision is to concentrate the entire taxing power under one general head, so that citizens may know exactly what branch of the government is authorized to encumber their property by taxation, and be able to hold it to a strict accountability.

Its importance will be better understood when it is known that, in all the cities of the State, there have existed separate and distinct organizations, possessing, within themselves, both legislative and executive functions. Among these may be enumerated school boards, with powers of taxation; poor boards, with powers of taxation; boards of health, with interfering powers; building commissions, with powers of taxation and expenditure of moneys; street commissioners, bridge commissioners, water commissioners, and other organizations, exercising functions properly belonging to the municipality, and with independent powers to create municipal liabilities, and thus, indirectly, to impose taxes upon the people.

The commission have endeavored to invest the legislative branch with all the powers which were necessary for the purposes of municipal government, but to throw such restrictions around the exercise of those powers that they could not invade the province of the executive department of the city government, or so exercise them as to increase the city debt, or impose upon the citizens unnecessary taxation. They have endeavored, by the limiting of the number of members, by the qualifications prescribed and the provisions as to the mode of election, to secure efficiency, intelligence, and integrity in the component elements of the legislative body, and have scrupulously guarded against the exercise of the taxing power, or any other function that is properly legislative, by any board, commission, or other officer of the city.

The Executive Power.

The attempt to separate the legislative and executive functions creates a necessity for remodeling the executive departments.

The commission have adopted the plan which has thus far been pursued with so much success in the national and State governments. Whatever may be its merits in other respects, it contains nothing intricate or difficult

to understand. It is, simply, to make the mayor the executive head, and the heads of departments his advisers, just as the President is the executive head and the cabinet his constitutional advisers, or as the Governor is the executive head and the Attorney General, Secretary of State, &c., his constitutional advisers.

At present, there are in the city of Philadelphia some twenty-five separate and distinct departments of municipal government, which annually collect and disburse from \$12,000,000 to \$14,000,000, raised by taxation. They have no proper relations to each other. They are not brought together for consultation in reference to the affairs of the city. They are not accountable to any general head. They are subject to no common control. Each one manages its business in its own way, without reference to any other. The natural result is, that each is led to seek how much money it can obtain from the city treasury for its own expenditures. There is no inducement to good administration, by reason of each department being dependent, more or less, for its credit or popular commendation upon the efficiency, economy, and judicious management of all the other departments.

There is an utter absence of that sort of responsibility to a common head, and of the interdependence, consultation, and concert of action among themselves which are absolutely essential in any scheme that would give a reasonable assurance of good government. These departments have been created from time to time by legislative enactments, some of them as the necessity for their existence was discovered, and some, it is feared, without any pressing occasion beyond the desire to create a lucrative office.

It cannot be a cause of surprise that irregularities of the most serious character should be found to have grown up under so heterogeneous a system, or that waste and extravagance should prevail in the expenditure of the public money. What is so strikingly illustrated by the city of Philadelphia, is more or less true of the remaining cities of the State. It is rather a matter of congratulation that actual results, bad as they are, have been no worse.

The defects referred to should be remedied with as little delay as possible. The system we propose to substitute would remove them. This system is the one which has been in practice in our national and State governments, and of which no well founded complaints have ever been made.

By the provisions of the proposed bill, the departments are reduced in number to eight, and the general powers and duties of each, as well as their relations to each other, and their responsibility to a general executive head, are intended to be clearly and fully defined.

The executive power is vested in the mayor and the following eight departments, viz :

Department of Public Safety ;
Department of Public Works ;
Department of Finance ;
Department of City Controller ;
Department of Law ;
Department of Education ;
Department of Charities and Correction ;
Sinking Fund Commission.

The Mayor.

The qualifications and mode of election of the mayor do not appear to demand any special comment, but the bill proposes a change in the extent and character of the powers conferred upon him. The reasons for the change merit attentive consideration.

The commission have been impressed with the conviction that the position and power of the mayor have not been such as should properly appertain to the office of the chief magistrate of the city government. He is now but little more than a chief of police. He has no practical supervision or control over, or responsibility for, the conduct of other officers or departments of city government. He is powerless to restrain corrupt practices, however earnest he may be in his efforts to that end.

If called upon to account or answer for the short-comings or misdeeds of subordinate officers, or for evils of any kind, his reply is, simply, that he has no authority, and no responsibility. He may know that frauds in contracts, and in the construction of public works, are being daily perpetrated, but he can do no more than any other citizen for their prevention or correction. He may be aware that official corruption and malfeasance are running riot throughout every branch of city government, yet he is without the power to arrest or stay them. Except in the police department, he does not appoint, and he can neither suspend nor remove.

It is self-evident that the affairs of government cannot be well conducted unless there is an executive head upon whom responsibility therefor is imposed.

It is equally clear that such responsibility cannot be exacted without the grant of corresponding power. It would be idle to demand of the mayor that he should see to the performance of their duty by subordinate officers, or that city funds are not wasted, or that corrupt practices are arrested, and yet not confer upon him the power requisite to make his action effectual.

It may be said that it is dangerous to clothe him with so much authority. The answer is that such power must be lodged somewhere, if good government is to be attained, and wherever placed, it is essentially executive in its nature. The mayor is the chief executive of the city, and, therefore, he is the proper officer to exercise it. Without it, there can be no efficiency in the performance of his duties.

Experience has amply demonstrated that there can be nothing much worse than the loose and irresponsible system which now prevails. Under it the citizen who may wish to inquire into, or make complaints as to city affairs, finds it almost impossible to ascertain where the responsibility rests. The multiplication of departments is such that he is confounded by their numbers. Responsibility is so divided and sub-divided, that neither he nor the general public can determine upon whom it is to be affixed.

The bill proposes to change this. The mayor is to be the real head of the city government. He is to see that the ordinances and laws governing the city are enforced—that subordinate officers do their duty—that contracts are properly executed—that city funds are not wasted. He is to be responsible “for the good order and efficient government of the city.” His powers of appointment, and of suspension and removal; his power of examining accounts of officers, of suspending contracts, of participating in the deliberations of boards; his general supervision over all departments, are but the necessary means whereby he will be enabled to perform the responsible duties devolved upon him. With them, he can secure good government; without them, he would be helpless, and would only subject himself to defiance and derision if he attempted to interfere with other officers, however bad their conduct might be.

At the same time, the bill provides for such restraints upon his action that he is not without proper accountability. The courts can supervise his action in the matter of contracts. His appointments and removals are subject to the approval of the select council, except in the case of the city treasurer, whose appointment must be confirmed by both branches. He is liable to impeachment for malfeasance in office.

With such power at his command, subject to such responsibilities, with the eyes of his fellow-citizens upon him, and with that just pride and love of approbation which is common to all men, it may be reasonably expected that any one who may be placed in such a position would endeavor to administer his office for the benefit of the city, and so that his own credit and reputation might be advanced thereby. The office becomes one of such dignity that it may well be sought by the most experienced and the most worthy. Power and responsibility must go hand in hand. In this case, we believe the mayor to be the proper depository, and that nothing short of the provisions of the bill would suffice for the exigencies that are constantly occurring. We have gone no further in this direction than seemed to be demanded by wise and judicious considerations.

Department of Public Safety.

In the department of public safety have been grouped, and to its charge have been committed all the affairs of the city appertaining to its police powers in the largest sense. It is to be under the charge of three directors, one of whom shall be the head thereof, and to it are to be confided the care, management, administration and supervision of the police,

health, fire, fire-alarm telegraph, and building inspection affairs of the city.

No policeman or subordinate officer of this department shall be discharged, except for cause, and a system of promotion may be established by ordinance, or, in the absence of such ordinance, by the directors of the department. Policemen are forbidden to take part, as members or delegates, in political conventions, on penalty of dismissal from office.

Provision is also made for a pension fund, to be maintained by equal and proportionate monthly charges, for the benefit of members of the fire and police force who have been honorably discharged for disability, and the families of those who have been injured or killed in the service. The main features of this article have been, in some form, in operation in many of the large cities of the country, and have received the approval of thoughtful persons who have given attention to the subject.

Important changes have been made in the organization and government of the police department. The mayor is relieved from the immediate supervision of the police force. Heretofore he has been but little else in the city government than the chief of police. The duties devolving upon him, in this connection, have usually absorbed the greater part of his time. If properly attended to by him, he would be unable to give to other branches of city government any considerable attention. If he is to be charged with the extended powers and duties proposed by the bill, he must be relieved from the details of the police business. If he properly appreciated the true duties of his office, he would not wish to be a mere chief of police, and if he attended to those duties as he should, he could not find the time for it. It became absolutely necessary, therefore, to relieve him from the details of this portion of the city government.

But it must be observed that we have not taken from him any power that may be necessary for the preservation of the peace and good order of the city. He has the appointment of the head and directors of the department, and a general supervision over its conduct and management. Upon any emergency or apprehension of riot or mob, he may take command of the police force, and appoint as many special patrolmen as he may deem advisable. He has also the power to summon the *posse comitatus* for the preservation of the public peace, and hold and employ such *posse* subject to his direction.

These provisions give him adequate power for the public safety upon all occasions of serious disturbance, or public emergency, and yet he is not so burdened by police duties as to disable him from the performance of other functions which the well-being and good management of city affairs may demand.

Department of Public Works.

The bill provides that this department shall also be under the charge of three directors, one of whom shall be the head thereof.

No special principle seemed to be involved in the construction of this department, and it only appeared necessary to commit to its charge such

of the affairs of the city as properly appertain to it. The effort has been in this case, as in the construction of the other departments, to consolidate all the affairs of the city in the nature of public works, such as water-works, gas-works, the control, repair, and lighting of streets, public buildings, bridges, and structures of every kind for public use, and place them under the supervision of one general head.

It is believed that a reference to the article will show that every subject has been grouped into this department properly appertaining thereto.

Department of Finance.

In cities of the first class, provision is made for a department of finance, to consist of three directors, one of whom, appointed by the mayor, is to be the head of the department, and is required to be a competent accountant, and may receive a salary for his services. One is to be elected by each branch of councils, and to serve without compensation. The important duties assigned to this department render it necessary that its directors shall be placed beyond the influences of political changes and combinations. Their terms of service, therefore, continue during good behavior. The mayor can remove for cause, with the concurrence of two-thirds of the members of select council.

This department is to have charge of the fiscal concerns of the city. City treasurers, boards of revision of taxes, assessors and collectors of taxes, and all officers to whom the special duty of assessing, revising, and collecting taxes is now, or may be hereafter assigned, and all officers charged with the care, receipt, collection, custody, management, or disbursement of funds derived from loans, licenses, water rents, rents from markets, landings, wharves, and other public property and interests, are attached and made subordinate to this department, and subject to its supervision, control and direction. But boards of city trusts now existing, created by any act of Assembly, will continue to perform their functions as heretofore, and are not disturbed.

With the exception of the city treasurer, who is to appoint his own clerks, and the assessors appointed by boards of revision, all the subordinate officers of the department will be appointed by the department, subject to the confirmation of the select council. The records, papers and vouchers of all other departments are subject to its examination at any time. Estimates of the appropriations required for all purposes are to be made, and presented to the councils annually, for their information, by the directors of the finance department. The provisions thus made, taken in connection with the powers of the controller, and the general supervising authority of the mayor over the accounts and administration of all the departments, and his right to suspend from duty any officer for sufficient cause, would seem to constitute all necessary safeguards over public moneys and property. In other cities than those of the first class, the department is to be constituted as may be provided by ordinance.

Department of City Controller.

In prescribing the qualifications of the city controller, we have only required what appeared to be necessary for the proper discharge of his duties. The duties assigned to him are only such as properly belong to his office.

There are two sections (five and six) in this article on the subject of contracts. They were inserted in this place, because they prescribed important duties to be performed by the controller.

This article provides (section, three, clause four:) "He shall not suffer "any appropriation to be overdrawn, or the appropriation for one item of "expense to be drawn upon for any other purpose, or by any department "other than that for which the appropriation was specifically made, nor "unless sufficient funds out of which said warrant is payable shall actually "be in the treasury at the time, to the credit of the item of appropriation "upon which it is drawn."

The purpose of this provision is manifest. By subsequent sections, he cannot countersign any warrant, unless the conditions above set out shall exist. It will, perhaps, be a novelty in some of the cities to make city warrants, like the checks of individuals, payable upon presentation, but it will remove a most prolific source of borrowing and debt contracting on the part of the cities, will save a heavy loss to their employés, and put an end to the discreditable practice of wealthy cities putting off school teachers, police officers, clerks, and contractors with checks upon a treasury in which, confessedly, there are no funds to pay them. If the scheme proposed is carried out in all its parts, the warrants of cities can be paid on presentation.

There are no other provisions under this head which seem to require special notice.

Department of Law.

No important changes have been made in the construction of this department. Some provisions are inserted as to the duties of the city solicitor, which, it is believed, will prove beneficial.

It is provided that he shall prepare all contracts made with the city, or any of its departments, and indorse his approval of the form thereof on each, before it shall take effect as a contract. Also, that he shall prepare all bonds and other instruments of writing in which the city is concerned, and receive a reasonable fee therefor, for the use of the city, to be fixed by ordinance.

The purpose of this is to secure correctness and uniformity in the preparation of such instruments, to protect the citizen from imposition in charges, and to prevent the city solicitor from receiving any compensation other than the salary fixed by law for his services. He is also prohibited from compromising or settling any suit to which the city is a party, without the order of the court having jurisdiction, after hearing, on a rule to show

cause. This will remove all opportunity for corrupt or improvident settlement of claims to the prejudice of the city.

Department of Education.

The department of education is charged with the control of the public schools and educational interests in the several cities. In cities above the fourth class, the members of the board constituting the department are to be elected at the same time, in the same manner, and for the same terms as members of the select council, and in cities below the third class in the same manner, at the same time, and for the same terms as members of the common council. In all cities the qualifications of members of the board are the same as those required for members of the common council. The offices of school director and controller are abolished, the election of a superintendent of education by the board provided for, and all necessary powers for the efficient and economical management of the public schools are vested in the department created by the bill. The taxing power now lodged in the school boards of some of the cities of the Commonwealth, is taken from them and transferred to the legislative department, where it properly belongs. In cities of the first, second and third classes, one third of the members of the department are required to be elected every year, after the first election under the act.

In Philadelphia, the school system as now organized differs from that of every other city in the Commonwealth. The entire city constitutes a district. The board of education consists of one member from each ward, appointed by the courts of common pleas. Sectional boards of directors, consisting of twelve members in each ward, are elected by the voters of the ward. The sectional boards appoint the teachers, manage the schools, and approve the bills of teachers and janitors. The course of studies is prescribed by the district board, which controls contracts for supplies and all expenditures, and prepares the estimates for the annual appropriations. For practical purposes, the system is without a responsible head, and its value may be known by a brief analysis of some of the official reports of results, as follows:

In 1840, the number of pupils was 23,192, and the cost of the system, \$125,740, or rather less than five dollars for each pupil.

In 1850, the number of pupils was 48,056, and the cost of the system \$408,762, or about \$7 63 for each pupil.

In 1860, the number of pupils was 63,530, and the cost of the system, \$512,014, or about \$8 05 for each pupil.

In 1870, the number of pupils was 82,891, and the cost of the system, \$1,197,901, or about \$14 45 for each pupil.

In 1875, the number of pupils was 95,552, and the cost of the system, \$1,634,653, or rather more than \$17 for each pupil.

Not more than twelve pupils in a thousand reach the high schools. Not

more than one-fifth of all the pupils reach the grammar schools. Four-fifths of the whole number of pupils are found in the primary and secondary schools, and never pass beyond them. These are no better prepared for the occupations of life than those who were taught in the same schools thirty-seven years ago. There is certainly nothing which compensates the city of Philadelphia for the enormous increase in the cost of education within the last twenty years. The increase of salaries does not wholly account for it. The unnecessary multiplication of teachers, and of school buildings with costly furniture, probably does.

What is true of Philadelphia, in this respect, is applicable to the other principal cities of the State, to a greater or less extent.

While the common school system is the pride of the State, and justly dear to all its citizens, the fact cannot be ignored that its administration in cities is affected by the vices which pervade their whole system of government; and after much earnest and anxious consideration of the subject, we are of the opinion that the change proposed will tend to restore the management of common schools in cities to its original simplicity, and limit them to their real purpose of preparing the child for the intelligent performance of the duties of life. It will also tend to promote economy by concentrating the taxing power, and providing that the expenses of school districts and school boards shall be subject to the same supervision and scrutiny as the accounts of other departments of the city government.

The frequent changes of school books in some of the school districts, and the high prices charged for them, are matters of much complaint. In Philadelphia, books are supplied to the schools at the public cost. In all other cities of the Commonwealth they are purchased by the pupils. For their protection, the bill provides that text-books shall not be changed oftener than once in five years, and publishers who furnish them are required to give bond to the city that the price shall not be increased after their adoption, and that they will not sell such books at less than the price stipulated in their proposals, in any other city or district.

Another great reform in connection with this department, which needs no elaboration, is that provision which prohibits school teachers from being removed unless for cause. This prevents the making of a political machine out of the schools, and enables worthy men and virtuous women to retain places which they are fit to fill during good behavior—an incentive, surely, to the highest efficiency in the performance of duty.

Department of Charities and Correction.

This department, as proposed, will consist of a president and four directors—the president of the board to be appointed by the mayor for a term of five years, if he shall so long behave himself well, and the directors to be elected by councils. The special reasons for this division of the appointing power will be considered under the head of elections and appointments to office.

To this department is confided the care, management and supervision of the charities, prisons, almshouses, hospitals, houses of refuge and correction, and all other similar institutions. So vast and intricate are the subjects committed to its charge, varying so greatly with the financial and sanitary condition of the city, that it was not deemed advisable to provide in detail for the performance of its duties. Necessarily much latitude had to be given to it in the appointment of its subordinate officers, and as to the manner in which its duties should be performed.

It is subject, at all times, to inspection and examination by the mayor and committees appointed by either branch of councils. Councils are empowered to provide, by ordinance, for all things needful for the proper and efficient regulation and management of all such institutions.

Sinking Fund Commission.

The mayor and two citizens to be chosen annually by each branch of councils, respectively, shall constitute the sinking fund commission.

Nothing in this article seems to call for special comment. It consists mainly of a compilation of existing laws and regulations, by which that department has heretofore been governed. They seem to have worked well thus far, and the commission have studied to avoid making any change, for the mere sake of change.

Appointments and Elections to Office.

Much of the preceding discussion of the general features of the bill may be considered as bearing upon the provisions of this article. It is intended to carry out the leading thought in the frame-work provided by the commission, which is to model city governments on the plan of the State and national governments.

Heretofore, in the city of Philadelphia, with a population of over eight hundred thousand, embracing more territory, and containing more buildings than any city of the Union, the mayor has been, substantially, a mere chief of police. In many cities of the State, the mayor is clothed with the enormous powers of a justice of the peace.

It is evident that the attempt to establish the principle before referred to, must, of necessity, result in making the mayor the executive head, and equally clear, that to undertake to hold him responsible for the good government of the city, without giving him power to appoint the heads of departments, would be absurd.

We have, therefore, provided that the mayor shall nominate, and by and with the advice and consent of the select council, appoint—

The head and directors of the Department of Public Safety;

The head and directors of the Department of Public Works;

The head of the Department of Finance;

The head of the Department of Law;

The head of the Department of Charities and Correction.

It is believed that these provisions embrace all the officers who may be properly considered as exercising executive functions, in the sense in which the word is popularly used as applying to city governments.

The city controller is, so far as the accounts of the city are concerned, the "tribunal of last resort." He is to audit and settle the accounts of all the departments, and all the accounts in which the city is concerned, the expenses of the mayor's office included. The commission have therefore not deemed it wise to connect him with any other department, and have provided for his election by councils in joint convention.

We have also provided for the appointment of a city treasurer by the mayor, to be approved by each branch of councils, respectively. The city treasurer is merely the receiving and disbursing agent of the city, and it was deemed proper that each branch of councils should be invested with power to pass judgment on the qualifications and fitness of the person proposed to fill that office. Two members of the sinking fund commission are to be elected by each branch of councils, for the reason that the mayor is made a member of that department.

As has been said before, so vast and varied are the interests committed to the charge of the department of charities and correction—extending to every condition in social life, and exciting the interest of all classes of the community—that it was deemed advisable to divide the responsibility between the mayor and councils, and provide for the election of the directors of that department by the legislative branch of city governments.

The commission would fail to perform their whole duty in this regard, if they did not undertake to present to your honorable bodies another and a very important consideration which has influenced their judgment in making these provisions.

While in townships, villages and the smaller cities, the people are brought into daily contact with each other, and the whole community are prepared to judge of the character, standing, and qualifications of the candidates for office, this, in a great city, is much more difficult.

With the frequently recurring elections, and the multitude of officers to be elected, it is hardly to be expected that the average citizen would possess any accurate information as to the fitness of many of the aspirants for the positions they seek.

Under the system proposed, the necessity for such inquiry will be chiefly concentrated upon the respective candidates for mayor. Neither party will dare to present as its nominee any other than a citizen possessing the highest order of qualifications, and each elector will be enabled to exercise his political preference with the assurance that he runs no risk of voting for an unworthy candidate.

Impeachment of Municipal Officers.

We have provided in article XVII what we believe to be a simple and speedy method for the impeachment and removal of unfaithful city officials, in which the cumbersome machinery usually employed in such cases has

been dispensed with, and the means of impartial and thorough investigation brought within the reach of any twenty freeholders of the city who can satisfy the court that there are reasonable grounds for proceeding. Under this provision, it will be scarcely possible for a guilty official to escape detection and punishment, or that any one unjustly accused shall suffer wrong.

Finance, Revenue and Taxation.

This article invests the city councils with the sole power of raising and appropriating the public money. The anomaly of various bodies, within the municipality, having the power to levy taxes and appropriate public money, or to make contracts for which the city may be bound, and to meet which the courts must compel the city councils to levy sufficient taxes, has been already adverted to.

The mischiefs resulting from this state of things have been of the most serious character. Much of the existing city debt has come from investing commissions for the erection of public buildings and bridges, and opening streets, and other non-legislative bodies, with this power. It is confessedly in violation of the fundamental principle that underlies the system of republican government. The taxing power, and the appropriating of the money raised from the people thereby, can only be properly and safely lodged with the representatives of the people elected for that purpose. The members of councils very justly complain that they are held accountable for the accumulation of debt and wasteful expenditures, when in point of fact these bodies, without responsibility to the Councils, or to any other power, have made improvident and extravagant contracts which councils are compelled to provide for by taxation.

The commission cannot urge too strongly the absolute necessity of confining these powers to the legislative branch. If this is done, and rigidly adhered to, there may be some hope of reducing city expenses and placing our city governments upon a sound and economical basis. Without it financial ruin and bankruptcy must be their inevitable fate. Under the first section of article XVIII of the proposed bill, councils have the exclusive control in this respect, and it is believed that no more beneficial or necessary provision can be made for the insuring and promotion of good government.

Again: it is provided that the city shall only be bound to the extent of appropriations actually made upon contracts which are to consume more than one year in their execution. This becomes necessary, in order to protect the city against damages, and also to enable the city to suspend work upon a contract when it may be deemed expedient, without being liable to contractors beyond the appropriations made for the current fiscal year. This is new in its application to city contracts, but similar provisions have been adopted, to a considerable extent, in the making of contracts by private corporations, and have been found highly beneficial. Such pro-

visions become essential to the proper working of the scheme proposed by the commission. This will be apparent upon an examination of the remaining provisions of this article.

By this article, section 3, no city can borrow money except for unforeseen contingencies, and in a subsequent section it is provided that in the first succeeding tax levy, the amount so borrowed must be raised, and the temporary debt thus contracted, extinguished.

The theory of the bill on this subject is

1. That no permanent debt shall be contracted ;
2. That each year's taxes shall pay each year's expenses ;
3. That councils shall not authorize, nor shall officers of any kind make contracts by which the city can be bound beyond the amount of the actual tax levied to meet such obligations, at the time they become binding on the city.

To insure the working out of this theory, section 7, of the article under consideration, provides how the tax rate shall be determined. It leaves nothing to the discretion or caprice of councils.

With these provisions, it is quite clear that a city cannot incur liabilities, for the payment of which the means are not at the same time provided. It may, and doubtless will, often be found inconvenient thus to prevent cities from making loans, either temporary or permanent. But the commission, after most anxious deliberation on this subject, concluded that the danger of allowing cities to borrow money at all, was far more weighty than any occasional inconvenience arising from the prohibition upon the making of loans.

The greatest evil now existing in city governments is the heavy debt with which they are burdened, with its necessary sequel, oppressive taxation. To provide some means of lightening this burden, and of preventing its increase, if possible, were the chief considerations which brought this commission into existence. It is our deliberate judgment that the best and most efficacious remedy to be applied is the absolute inhibition of a power, the exercise of which, in the past, has been fraught with such disastrous results, and if an increase can be prevented, it will not be a great while before economy in expenditure and improvement in values will not only furnish revenues adequate for all current expenses, but enough to gradually pay off and extinguish the debts now existing.

But these provisions would still fail, perhaps, of their purpose if we had not gone further, and so regulated the mode of making appropriations and levying taxes that the collections of each year would of necessity pay each year's expenses. We believe this is accomplished by the provisions as to the method of determining the

Annual Tax Rate.

This is to be done in the annual appropriation ordinance,

I. By aggregating the assessed value of all property taxable for city purposes ;

II. By setting forth all appropriations;

III. By estimating the receipts from all sources of revenue other than direct taxation on the basis of the previous year's receipts, less ten per cent. to be allowed for deficiencies, and including any new source of receipts. The amount thus ascertained is then to be deducted from the whole amount of appropriations, and the balance will be the amount to be raised by direct taxation upon property;

IV. Ten per cent. is to be added to this balance, to cover deficiencies in collections, and the amount thus ascertained is to be divided by the amount of the aggregated assessments of taxable property, and "the result shall be the tax rate levied for the ensuing year."

Proper provisions are made as to special, local, or ward taxation, so as to make them work in harmony with this plan, and councils may, upon the recommendation of the department of finance, increase the ten per cent. allowed for deficiencies.

By this method of ascertaining the tax rate, it can never be less than the whole amount of the appropriations, and no appropriation can be of any avail unless the tax is levied to meet it. It may be called a self-adjusting or automatic arrangement, by which the appropriation itself levies the tax. This is its practical working. From its results there can be no escape and no evasion. If councils make unusually large appropriations, the tax rate will go on the tax payer in the same proportion. The people will at once realize the burden, and if the councils shall have been unwise or wasteful, they will be held immediately accountable. There can be no longer any accumulation of floating debts to be funded into permanent loans.

It has been a common experience in many of the cities for years for councils to make appropriations which required a certain tax rate to meet them, and then either capriciously, or from fear of public clamor, to provide a less and totally inadequate rate. To this has been attributed the fact that the funded and floating debt has grown so rapidly. We are not disposed to assign the whole responsibility for this state of things to councils. No doubt they are justly responsible in large part. But no small share is also to be borne by that vicious and indefensible practice to which we have referred, of conferring the power of spending public money and making contracts upon commissions and other bodies, independent of councils and practically without responsibility to any other body.

Whatever the cause, the fact is nevertheless true, that the tax levies in many of the cities are habitually inadequate to meet the annual expenses, and, as a result, millions of dollars of warrants are floating through their streets with no funds in the treasury to meet them. Add to this the fact, also, that their funded debts have already reached their practical, if not their constitutional limit—that the taxes are rapidly going beyond the limit which property can bear—that councils are tempted to make large appropriations when they can escape immediate responsibility by low and deceptive tax rates, and the outlook for our cities is anything but encour-

aging. The time has come when the tide of debt must not only be stayed, but turned back, if our cities are to be saved from the disgrace of bankruptcy.

We have endeavored to do our duty by providing such a system. If adopted, and followed, we believe it will accomplish this result, and we ask your earnest attention to the provisions of the article under consideration, as being the strongest barrier that can be interposed against the increase of city debts.

The remainder of this article mainly provides the machinery for collecting the taxes. There is nothing new in these provisions, and hence, there seems to be no necessity for commenting upon them.

Contracts.

It will be found, upon examination, that an effort has been made to throw around the making and execution of contracts every possible guard against improvidence and fraud. The welfare and financial condition of cities depend, in a great measure, upon the manner in which their contracts are made and executed. It often happens that a city must make a contract for public buildings, bridges, or other large improvements, the work upon which may extend over years. Heretofore, if the city wished to suspend the work because it was not expedient to levy the taxes to pay for it, or for any other reason, the contractor could go on with the work and compel councils to raise the money by taxation; or, if it happened to be in the treasury, he could take it out by *mandamus*.

The bill provides that the liability of the city shall be limited by the amounts of appropriations for such contracts, that the contract may be suspended with the approval of the mayor, for want of means or other substantial cause, without cost or liability on the part of the city, and that every contract shall contain a clause making it subject to the provisions of the bill. Add to this, that no contract can take effect until the appropriation is made, and the contract is charged to the proper item of appropriation, and certified by the controller, and can only be binding to the extent of such appropriation, and that all appropriations must have a corresponding tax imposed for their payment, when made, and it would seem that no further safeguards could be devised to protect the city in this respect.

These provisions are absolutely necessary as a part of the plan whereby the annual revenues of the city are only to be applied to the payment of the annual expenses.

Moreover, the power of the mayor, on the complaint of any citizen tax payer, to examine into the execution of any contract, and annul the same for a violation by the contractor, and the power given to the proper court to restrain and cancel the contract, for fraud, upon the complaint of five freeholders, are deemed to be in the highest degree beneficial to the cities, inasmuch as they will protect them against fraud, either in the making or execution of contracts. These provisions are new, but experience has shown that the exigencies arising in such matters require the protection

which will thus be thrown around the cities in this important branch of their governmental affairs.

The contractors cannot complain. If they make their contracts honestly, and fulfill them faithfully, ample power is given to the courts for their protection.

By the eleventh section, it is provided that contractors for street improvements, where the cost is to be paid by the property benefited, shall look only to the property assessed for payment of their bills. This will, no doubt, bring about a large saving to the city. Contractors are ready enough to urge the opening and improving of streets, and to make contracts therefor, if they can look to the city for their pay. But if they are obliged to look only to the property benefited, then the owners will be most careful to prevent such improvements until the necessity for them has actually arisen, and the inducement to contractors to urge the making of such improvements prematurely is taken away. This clause will relieve the cities of many of the most oppressive burdens under which they have heretofore been laboring.

Streets and other Improvements.

The opening, construction and repair of highways is at least equal in importance to any other subject within the scope of city government. It has been the source of more special legislation, and conflicting judicial decisions, than any other single subject confided to the care of municipalities. It has, in many instances, operated so as to inflict the most grievous wrongs upon individuals, even to the extent of practical confiscation of private property, and in many other cases it has involved cities in the most extravagant expenditures, far in advance of the public necessities. The establishment of some just and uniform system by which the public convenience may be promoted by timely improvements, and premature and speculative movements in the opening of unnecessary streets may be kept in check, is of the very highest importance.

Our article provides that the cost of opening and widening streets shall be assessed upon the property benefited. This is the law at present in nearly all the cities of the State.

In the matter of the assessment of the cost of grading and paving streets, we have departed from what is known as the frontage rule. Under that rule, the entire cost of the improvement of a street is assessed equally by the foot front on the several properties abutting thereon.

This system, as applied to properties of about the same value and character, or receiving about the same benefits, was proper, and worked no wrong, yet to apply it as an inflexible rule to all properties along the line of an improvement, regardless of values, character or actual benefits, results in the grossest inequalities and oppression.

In many cases, whilst certain properties along the line of an improvement have been benefited far in excess of the frontage assessment, other properties, on the same line of improvement, have been assessed much

more than their value, and the result has been confiscation under the guise of benefits.

We propose that the cost of grading and paving streets shall be assessed by viewers. It is made the duty of the viewers to first inquire whether the property abutting upon the improvement is benefited to the extent of the cost, and if they shall so find, they shall assess the same upon the property, according to benefits; but no property shall be assessed an amount exceeding twenty-five per cent. of its valuation. If any excess remain unassessed upon abutting property, the viewers shall assess the same upon all property in the vicinity benefited, subject to the same limitation of twenty-five per cent., and should any excess still remain unassessed, the same shall be paid by the city at large.

The system proposed protects the property owner by providing, first, that no street shall be improved, unless on petition of a majority in interest along its line; second, that no assessment of benefits shall be made unless benefits are actually received, and third, that the assessment of benefits shall be limited to twenty-five per cent. of the valuation of the property, and thus no oppressive burden imposed.

Some limitation upon the power to assess benefits is obviously demanded. The assessment of benefits is in the nature of taxation. A consideration is supposed to be rendered, it is true, but without the option of the individual, and protection against confiscation, or any approach to it is necessary to guard the citizen from the abuse of this power. We have, therefore, provided that the assessment of benefits shall, in no case, exceed one-fourth of the actual value of the property improved.

Our course in this particular is in accord with the late decisions of the Supreme Court, and with what is demanded for the protection of private property.

In the matter of construction of sewers we have allowed much latitude, and the city councils may choose the system best fitted to the topography of the city and its former legislation on the subject. This was rendered necessary from the fact that each city has a different system, under which large expenditures have been made; and no change seemed to be necessary, either for the greater efficiency of the system or the protection of the property owner. We have, therefore, left the subject to the local legislature.

The remaining provisions of this article furnish the method by which the assessments are to be collected, and require no special mention.

Wards.

The commission have endeavored, by this article, to provide a simple mode for the erection of wards. The present law upon the subject is cumbersome in its details and operations, besides which, it imposes duties upon the courts which can in no sense be considered as properly belonging to them. The political sub-division of a city is committed by the bill to the local legislature, and this provision is modeled after the State Constitution,

which confides this power with restrictions, as in our bill, to the General Assembly. The same may be said of the national government, whose Congress has the sole charge of the formation of States and territories. In order that the power to create wards may not be abused, we have provided an efficacious means, as we believe, of preventing the erection of a new ward, the population of which does not bear a proper relation to the average ward of the city.

Annexation.

Adjacent to every growing city, there is a sort of common ground which cannot be used for agricultural or other purposes with advantage. In many instances, before this ground can be utilized, it is necessary to annex it to the city, so that its proposed highways, gradients and drainage may be assimilated to the general plan of the city, and made to conform thereto. By our article on this subject, this may be accomplished upon the application of the residents of the territory proposed to be annexed, and the consent of the city councils. In other words, no force is applied, as both parties must consent to the union before it is accomplished.

Exceptions Applying to Smaller Cities.

We have endeavored to apply the general principles of municipal government to all cities alike, making only such exceptions in details in favor of small cities as seem necessary, so as not to enumber them with useless and superfluous machinery.

There are eleven cities within the Commonwealth, with a population, according to the last census, of less than ten thousand, the minimum number required by the present Constitution for a city corporation. To clothe these small towns in the habiliments of large cities, and incumber them with official departments for which they have no use, would be absurd. In small towns, neither the temptations, nor the facilities for extravagance compare with those of the more populous communities, and the administration of many executive duties may in them be safely left to the councils, acting, as is the custom, through their committees, the members of which are generally well known to all the inhabitants, and serve without expectation of any other reward than the good opinion of their fellow-citizens.

As cities, even belonging to the same class, differ considerably one from another in population, and consequent requirements, the adoption of certain departmental machinery in the smaller cities has been left largely to their own discretion.

An examination of this article shows that the bill does not compel cities of the smaller classes to adopt what may be considered by them as the cumbersome machinery provided for the larger cities. It leaves them practically with the simple forms of government now enjoyed by them. But it does confer the power to adopt such portions of the machinery provided for the larger cities as they may deem appropriate or suitable for their

wants. Special attention is called to this feature of the bill, to prevent the misapprehensions which may arise as to its provisions. These classes of cities can avail themselves of all the benefits which can be derived from these provisions, but they cannot be compelled to adopt them if their wants or necessities do not require them, or render them desirable.

General Provisions.

These provisions are of such general character as did not seem appropriately to fall under any one of the specific heads of the bill. By them, no person holding a city office can accept any other office of emolument, either under the United States, the State, or the city. Councils are required to establish the salaries of all officers and employés who are paid out of the city treasury.

By section eleven, a most serious mischief is intended to be prevented. Heretofore, upon the recovery of a judgment against a city, the plaintiff has been able, by *mandamus*, to take out of the city treasury any funds he might find there, whether needed for other purposes or not. Thus, when a city had accumulated a fund in its treasury, for the purpose of paying interest on its debt, or to pay its school teachers, or other employés, a creditor could take the money by *mandamus*, and thus prevent its application to the purposes for which it was raised. But more than this, all arrangements made by the city for the payment of its current and necessary expenses become deranged. While this power exists, it will be impossible for city councils to provide for that adjustment of its current revenues to its current expenses, and that application of the funds raised by taxation to the purposes for which they were intended, which must prevail in any well ordered or economical financial system.

The above section meets this difficulty by providing that no judgment shall be thus enforced. Under it, the creditor can compel councils to raise the funds to pay his judgment, by *mandamus*, and when so raised, he can compel the proper officers to pay it over. But he can not force the payment to him of the money raised for other purposes, or which, by right, should be paid to other persons quite as deserving. This provision meets a necessity which has heretofore been recognized as existing, and becomes indispensable for the proper working of the scheme of the bill.

The introduction of a board of harbor commissioners into the bill, to be appointed upon the nomination of the executive council of the board of trade, will dispense with the board of port wardens as now constituted, and place the control of the harbor of Philadelphia in efficient hands. Intelligent merchants, familiar with the necessities of commerce, seem to be the proper persons to have charge of harbor regulations and the shipping interests of the port.

Proper requirements are also made for the registry of real estate, and to prevent bribery and corrupt solicitation.

Existing provisions for the government of cities are not dispensed with

or repealed, except so far as they may be inconsistent with those of the bill.

Surrender of Corporate Rights.

In this connection, we have provided a plan by which small cities may surrender their corporate rights, and re-habilitate themselves in garments better suited to their size. It may be true that some villages have, in anticipation of a growth that has not been realized, adopted the intricate forms and machinery of city government, from which they would gladly be released. This section of the bill provides a method by which they may relieve themselves from such burdens, and re-assume a form of government better adapted to their capacities and necessities.

Municipalities, like individuals, often take steps which they are anxious to retrace. The fact has been brought to the attention of the commission that there are cities of this Commonwealth whose incorporation was, in a measure, forced upon them through the mistaken zeal or selfish projects of certain of their citizens. Many of those instrumental in procuring charters changing boroughs and townships into cities, now admit that it would be desirable that such cities should be afforded an opportunity to relegate themselves to their former simple and inexpensive frame of government. In proposing the article on the surrender of corporate rights, we have followed the precedents contained in the legislation of other States upon the same subject, and are sanguine that, if availed of, it will satisfy the existing demands of public sentiment in several of the smaller municipalities.

Schedule.

Following the example of all constitutional conventions, and recognizing what we believe to be a correct principle, we have not attempted to interfere with the fees, perquisites, or tenure of office of any officer now elected or holding his position by virtue of existing laws. The necessary provisions are also made for the elections, appointments, and other machinery required to put the system of government into operation under the bill.

Section 26, under this head, is absolutely necessary, to enable those cities which now have a floating debt to fund it, in order that hereafter they may be able to conduct the city business purely upon a cash basis.

It would be unreasonable and oppressive to levy taxes sufficient, in the first year, to pay off their floating debt and meet their current annual expenses. But, by funding this debt, and thereafter levying taxes sufficient to meet their interest, sinking funds, and other annual expenditures, they will be able to pay as they go. The funds raised under this section must be applied by the sinking fund commission to this purpose, and to no other.

When the present floating liabilities are provided for, there can be no further debt incurred. The subject has been so often referred to, that no lengthened notice of it is required in this connection. But it cannot be too

strongly impressed that the focal thought in all the work of the commission has been to guard, protect, and defend the city government against the increase or accumulation of debt. To do this, every possible barrier has been provided. But to enable the scheme of the commission to be inaugurated with a fair chance of success, the cities must begin without a floating debt. The provision under consideration is essential for this purpose.

It may appear, upon first thought, that the power conferred upon councils to designate, within one year, such special acts of Assembly, not inconsistent with the bill, as they wish to retain, is of doubtful validity. Upon careful investigation we believe that it can be maintained, both upon principle and authority.

Reference has already been made to the vast and incongruous mass of legislation applicable to cities. These were so numerous, that the commission were deterred from attempting their repeal. The number of these acts, scattered as they are through the pamphlet laws for a period of over sixty years, would afford ample reason for requiring the councils to compile and arrange such as are in force, in their respective cities.

It was regarded as eminently proper, also, to give councils the right to select such existing special legislation as was adapted to the necessities, wants, and circumstances of their several municipalities. This is all the more important, as the purpose of the bill is to frame a homogeneous system in each city, and many of the special acts not inconsistent with this bill, and not repealed thereby, may yet be found either useless or not in harmony with its general purport. In addition, questions may arise as to whether special acts, in given cases, are inconsistent with this bill, and have been repealed thereby. It is also most desirable that every citizen should know just what laws are in force.

These several considerations induced the commission to adopt the provisions of sections 27 and 28. They believe they can be sustained, and will be found of great practical value. But, by the next succeeding section, no right or interest which has become vested under any special act of Assembly, can be prejudiced or impaired by the exercise of this or any other power under the proposed bill.

Proposed Constitutional Amendments.

During the consideration of the subjects committed to their charge, the attention of the commission was directed to several important requirements, which could only be accomplished by amending the Constitution of the State; and for reasons hereafter given, we, therefore, recommend for adoption the following constitutional amendments:

I.

When, in the classification of cities any class shall embrace but one city, the General Assembly shall pass no law relating to the affairs of such class of cities, unless upon application made by joint resolution of the councils thereof, passed by the votes of two-thirds of all the members elected to each branch, recorded by yeas and nays, approved by the mayor.

II.

No person shall vote at any municipal election in any city of this Commonwealth, unless, in addition to other qualifications, he shall have paid, within two years, a city tax, assessed in such city upon real or personal property, or occupation, for municipal purposes, which shall have been assessed at least two months, and paid at least one month before the election; and the General Assembly may prescribe a longer time than two months for residence as a qualification for voting at municipal elections.

III.

.Any resident tax payer of a city, without distinction of sex, otherwise qualified, shall be entitled to vote at all city elections.

IV.

The General Assembly shall have power to abolish the office of justice of the peace or alderman within the several cities of this Commonwealth, and to provide for the appointment of one or more recorders of each city, who shall be learned in the law, and shall have such civil and criminal jurisdiction, and shall be appointed for such term and in such manner as the General Assembly shall determine.

1. The proposed amendment first named is intended to secure a city which happens to be the only one of a class, from the evils of special legislation, which, contrary to the intention of the Constitution of 1873, may still be practiced in such a ease.

The division of the various cities of the Commonwealth into classes was a subject involving questions of some practical difficulty, and the classification finally adopted was not reached without careful investigation. It is to be regretted that controlling considerations made it necessary to constitute three classes, each, at present, embracing but a single city. We were, however, compelled to recognize the great differences in population and governmental requirements which distinguish the several cities, and, upon a careful consideration of these differences, we have based the classification recommended. In view of this conclusion, and of the fact that it has been held by the Supreme Court, in a recent decision, that legislation for a class, although embracing but one city, is not prevented by the Constitution as it now stands, we recommend that the same be amended so as to protect a city so situated from the operation of any special act of Assembly, unless approved of, and applied for, by the city itself. If adopted, this amendment will carry out and secure the principle of local self-government asserted by the present Constitution, and demanded by public sentiment and experience as essential for the welfare of cities.

2. The second of the proposed amendments prescribes, as a qualification for voting at a city election, the payment of some city tax, either upon property or occupation. This is in analogy to a similar provision now in the Constitution, designating the pre-payment of a State or county tax as a qualification for voting at any election. The principle that the voter should have some participation, however slight, in the public burden, and

some interest in the application of the public revenue, applies with more force to city elections than to those of the State or county.

While, for reasons that have been before adverted to, the commission are not prepared to recommend a property qualification, it seems desirable that some distinct qualification for voting at municipal elections should be required. It seems to be a self-evident proposition, that where a community has attained sufficient proportions to entitle it to a form of city government, qualification for the exercise of the elective franchise at the city elections ought to have some relation to the functions of the particular form of government under which it is proposed to be exercised. The payment of a city tax appears, therefore, to be a proper requisite for voting at the municipal elections, which the payment of a State or county tax does not supply.

3. The third of the proposed amendments grows out of the preceding one.

Having recognized the principle that the right of suffrage at municipal elections should be exercised by those who pay the municipal taxes, it follows, as a logical sequence, that in this respect there is no valid reason for any distinction between the sexes.

Whatever may be thought of the general question as regards the political rights of women, we do not consider the subject as involved in this proposition. The amendment simply proposes to accord to women who are taxed for city purposes, an equal voice for the protection of their property.

4. The fourth of the proposed amendments is intended to secure a better organization of the inferior tribunals having civil and criminal jurisdiction in cities.

The objections to the aldermanic system led to its abolition in the city of Philadelphia by the Constitution of 1873. But the police magistrates established in the places of the aldermen are, like their predecessors, judges not learned in the law. The necessity of creating, in large cities, courts of limited jurisdiction, presided over by judges of a higher order of qualifications than the average alderman or justice of the peace, has become too apparent to need any elaborate discussion.

Conclusion.

An attempt to discuss all the provisions of the proposed bill, in detail, would swell this report beyond all reasonable proportions.

Many of its features will be found to consist of a compilation of existing provisions, inserted for the purpose of making the plan as complete as possible. They are mere matters of detail, and require no special notice.

With the submission of this report, the labors of the commission are ended. How far they have succeeded in performing the task assigned to them, is submitted for your consideration. The importance of the subjects committed to their charge cannot be over-estimated. All the people

of the Commonwealth have an interest in the good government of its cities. They are the great consumers of agricultural and mineral products, the seats of learning and refinement, contribute largely to our common prosperity, and more than one-third of the population of the State reside within their corporate limits. Oppressed by debt and taxation, their varying forms of government administered without proper responsibility and unguarded by effectual checks, our cities are too apt to be controlled by combinations of men organized to prey upon the public funds. Experience has shown that it is in vain to expect permanent reform from the spasmodic efforts which the better class of citizens, when goaded by intolerable grievances, from time to time, may make in their several localities. They are not competent to cope with the unscrupulous and disciplined organizations which struggle for the possession of the municipal revenues.

It has been our object to devise a system of city government so organized that great deviations from the path of economy and integrity in its administration would be impossible. We have endeavored so to frame the checks operating upon its several departments, that, unless corruption pervades them all, official mal-administration cannot proceed far without detection. We have also armed the citizen with such reasonable powers to institute a proper investigation at all times into the administration of any department, that it will be possible, even for a few good citizens, effectually to guard and protect the public interests.

We have conscientiously, and to the best of our ability, endeavored to devise a plan of city government which might prove permanently useful. As the result of our best thoughts, that plan is now submitted, and we ask your approval of our work.

That efforts will be made to destroy it, we cannot doubt. No avenue to fraud can ever be closed without strenuous opposition. No remedy for public evils can be devised, however perfect, that will not be assailed by those who detect in the remedy an obstruction to private schemes.

It will also be criticised, it must be expected, by some who leap to conclusions, and are not willing to bestow upon any connected plan, necessarily complex in its nature, the patient study required for its entire appreciation. Nor will such critics fully consider the magnitude or difficulties of the work upon which we have been engaged, involving problems of government to be solved and applied for the reform of a system admitted to be a failure, but for which no practical remedy had been found. The evils of our city governments are omnipresent. But where is the model upon which we could build?

It is easier to object than to devise—to pull down than to build up. There are features in our plan which may seem objectionable at first, and yet which a more careful reflection will approve. This, at least, has been our own experience, and as we progressed with our work, much was remodeled many times before it was finally sanctioned by mature and settled conviction.

We feel assured that a body of representative men who so readily responded to the public demand for constitutional reform, and who again, in the same enlightened spirit, have constituted our commission, will give to the plan we submit for the better government of the cities of this Commonwealth, a patient and thoughtful consideration.

In conclusion, we cannot avoid the performance of what we believe to be our duty, by asking your honorable bodies to either pass or reject the proposed bill as a whole.

We may be pardoned for saying that we are not so vain as to believe that it is by any means perfect. We do not suppose it possible for human skill to provide in advance for all the exigencies which may arise in municipal affairs. Yet so closely interwoven are the several provisions of the bill we propose, that it would be impossible to make any substantial change without destroying the symmetry of the whole. If time and experience should develop defects, they can easily be supplied by future legislation, and we feel assured that the benefit resulting from the adoption of the system we propose, will amply compensate for any mistake or omission in mere matters of detail, which are of minor importance.

All of which is respectfully submitted,

B. B. STRANG, *Chairman*,
WILLIAM CALDER,
CH. GIBBONS,
JOHN C. BULLITT,
B. M. BOYER,
CHARLES THOMSON JONES,
W. R. MAFFET,
F. M. MAGEE,
WILLIAM B. RODGERS,
CHRISTIAN KNEASS.

HARRISBURG, *December 29, 1877.*

MINORITY REPORT

OF THE

COMMISSION TO DEVISE A PLAN

FOR THE

GOVERNMENT OF CITIES OF THE STATE OF PENNSYLVANIA.

To the Honorable the Senate and House of Representatives of the Commonwealth of Pennsylvania :

The undersigned, member of the Commission appointed by the Governor of this Commonwealth, pursuant to an act of Assembly, approved May 5, Anno Domini 1876, entitled "An act authorizing the Governor to appoint a Commission to devise a plan or plans for the government of the cities of this Commonwealth," respectfully submits the following report :

I agree with the majority of the Commission, in many of the conclusions reached by them, but I dissent from a part of their final report, and cannot recommend to your honorable bodies the adoption of the constitutional amendments proposed, or the enactment of the bill accompanying their report. The bill is objectionable to me in many of its provisions, and I will simply call to your attention a few of the reasons why I think it should not become a law in its present form :

1. The twenty-three cities of the State are divided by it into five classes, in such a manner that the first three classes each contain but a single city, and the other twenty cities are embraced in two classes. I do not think that it can be successfully shown that there is such a difference in the population, wealth, business, and situations of these cities as to justify the formation of so many classes composed of a single city each, and then unite so many others in one class. No good reason can be given why Pittsburg and Allegheny should not be placed in the same class, or why Allegheny should be placed separately in a class, when nine other cities, including Scranton, Reading, Harrisburg, Lancaster, and Erie are embraced in one class. Placing a single city in a class gives facilities for

objectionable special legislation, under the name of a general law, without any of the constitutional safeguards that have been thrown around special legislation, and nothing but manifest necessity will excuse such classification.

2. The corporate powers of cities should be carefully and strictly defined, and the general powers contained in section No. 2, article II, should not be granted. The danger from the exercise of the powers contained in this section is more apparent, when we consider the authority given to borrow money, hereafter referred to, and that this bill confers taxing power on all the cities of the State, without limit, either in rate or amount, except, as regulated by the opinion of the authorities levying the tax, as to its necessity. But rarely, if ever, has the Legislature granted powers to any municipal corporation to levy taxes, without fixing some limit as to the amount beyond which it might not go. But this bill proposes a marked change in that respect.

3. Section No. 3, article XVIII, prohibits, in general terms, the borrowing of money, but the succeeding section, No. 4, gives all cities power to borrow money without limit as to amount, when, in the opinion of the taxing authorities, a casualty has occurred requiring an extraordinary expenditure. But few cities of this Commonwealth have now such liberal powers to borrow money, and, in my opinion, it should not be conferred upon any. This section would authorize the borrowing of money to rebuild extensive public works and improvements, and impose on property holders heavy burdens of taxation. And this, in many cases, no doubt, when tax payers, and citizens generally, if they had opportunity to be heard, would be opposed to the re-building of such works and improvements. City officials should have no discretionary power to borrow money at all. Money should be collected by taxation, before it is spent, and a small contingent fund will generally be sufficient to meet all really necessary extraordinary expenditures. And if occasional inconvenience should arise from unforeseen causes, the injury will be far less than that arising from authority to borrow money, whenever it is considered by the taxing power a necessity. I would, however, give cities a power which this bill does not—to borrow money for such permanent improvements as water-works, when authorized by a vote of the qualified electors, but not otherwise.

4. The control of the public schools, should, in all cases, be kept as it has been, separate and distinct from the authority of councils. School affairs have generally been both economically and efficiently managed. There is, no doubt, in some few cities, a tendency to build expensive buildings for high schools, and to afford instruction in higher branches than our school system originally contemplated. Where this has become an evil, it should be corrected, but there is no good reason, judging from past experience, to expect councils to be less extravagant in this respect than school directors or controllers. Councils might, in some cases, save

money in the general management of the schools, but it would most likely be saved by lessening their efficiency, shortening the school term, and lowering the grade of teachers. The proposed change is particularly objectionable in requiring school controllers to be chosen, in the larger cities, by electors, on a general ticket. This would make their nomination by a political party almost a necessity. The effect of this bill must be to make the custody of the money raised for educational purposes, as well as the control of the schools, a subject of political contest.

5. The election of members of select council on a general ticket, must necessarily require political nominations, and will usually have the effect of causing that body to be composed entirely of one political party. In a large city, the voter would likely know but few of the candidates, and as residence in any particular ward is not required, he might not be acquainted with any of them. On this plan, the probability of an objectionable candidate being rejected at the polls, after a nomination by the dominant party, would be very small. The select council is a representative body, and its members should be apportioned to each ward or to contiguous small wards, if circumstances require it, and elected by their respective wards or districts. I would not recommend a property qualification for members of select council, nor for any other office. The reasons given in the majority report against requiring a property qualification for voters, apply with equal force in regard to officers.

6. The treasurer and controller should be elected by the people. The danger of improper combinations to secure the office of treasurer, if he is nominated by the mayor, and confirmed by councils, would be very great.

The controller should be independent of councils, and free to act as a check upon all other officers. There is no good reason for taking the election of either of these officers away from the people.

The proposed bill gives the mayor of large cities perhaps too much patronage and power in the appointment to, and removal from office, as well as in the right to suspend the execution of contracts, yet it would be better to give him more control of the police than it does. The management of the police of a city by a board, as provided in this bill, has generally been considered a failure, wherever it has been tried.

7. The power of impeachment of city officers is too complicated for effective use by the citizen. It is, at the same time, dangerous to give the select council, composed, as it usually must be, when elected on a general ticket, entirely of one political party, the authority provided in this bill to try accused officers, to define, almost without limit, what shall constitute an impeachable offense, to determine what shall be considered, in each particular case, a corrupt act or practice, mismanagement, mental incapacity, or incompetency, and after a conviction, without a trial by jury, to declare that the accused shall forfeit his office, and be forever thereafter ineligible to any office of trust, honor, or profit under the city government.

It might even be doubted whether such power could be granted, or legally exercised.

8. This bill does not specifically repeal any law. It is but one more added to the numerous acts governing our cities. It would certainly be very difficult to determine how far its provisions are inconsistent with other laws remaining in force on the statute book, and which law shall govern in any particular matter. This is more apparent when it is considered that this act does not claim, as I understand it, to be able to supply the details of city government, but leaves this in most cases to existing laws. This is a serious objection to its passage.

The provision in section 27, of the schedule for designating such special acts of Assembly as shall be repealed, and also those that shall be retained, is an unusual plan of legislation. If such a power can be conferred, under the Constitution of the State, I would not consider councils proper bodies to exercise it. It is certainly too much to expect that councils would make a careful and safe examination of this difficult question, involving the most important subjects in relation to the government of cities and the rights of their citizens, when this commission, after full consideration, and after having requested the authorities of the different cities to furnish advice and suggestions in relation to the matter, finally concluded that it was not sufficiently well advised to undertake it.

9. In different parts of the bill, councils of the smaller cities are given authority, in many cases, to either accept or dispense with certain offices provided for larger cities. This is a dangerous power, as the small cities readily imitate larger ones, and the self interest of members of councils will, in time, generally induce them to accept all offices they can, in order to make places for their friends. I consider this feature of the bill very objectionable. The plan proposed by the bill cannot be applied to the government of the smaller cities, unless it is amended in many important particulars. Many of the provisions which it expressly extends to them, and also many of those which it permits councils to accept, are complicated, and only adapted to the government of large cities. Among these I would enumerate the following, viz: The plan for levying and collecting taxes, including delinquent taxes; filing liens and selling real estate for municipal claims; assessing property; registering real estate; forming new wards; improving streets; the provision for persons to perform duties corresponding to the duties of heads of departments in large cities; the long terms of officers, and the organization of the several executive departments.

In my opinion, the commission should have submitted separate plans for the government of each class of cities necessarily created.

In the performance of my duties, as a member of the commission, and at the instance of the commission, I prepared and reported a plan for the government of all cities containing a population of not more than thirteen thousand, which bill I deem it inexpedient to submit to your honora-

ble bodies, inasmuch as a majority of the commission finally determined to submit but one bill for the government of all cities. The bill submitted by the majority was undergoing important changes, and was not completed until very shortly before the time we were required to make report to the Legislature. And as, up to that time, I had hoped to obtain such changes in it as would have enabled me to unite with the majority in recommending its passage, I had not time to prepare a plan, or plans, embracing the amendments I suggest.

10. The power of submitting to a vote of the people the question whether a city shall surrender its corporate rights, in exchange for a borough organization, without any restriction as to the time within which the question may be again submitted, is certainly calculated to lessen the confidence of citizens in the stability of their municipal government. Such a law would injuriously affect the permanent improvement, careful management, and financial standing of all the smaller cities. If the plan of government was made as simple and plain as it should be, these cities ought to be managed with but little, if any, more expense than that required in a borough organization, and at the same time they would have the advantages of a city government in such matters as controlling territory adjoining the built up portions of the city.

The general plan of the proposed bill seems to be to confer great power upon the mayor and councils, with the expectation that their sense of personal responsibility will induce them to manage the affairs of a city with fidelity. I doubt the success of such a plan. In my opinion, the cities of this Commonwealth have now sufficient power, under existing laws, to govern themselves well. The legislation required to form a "better plan" should be almost entirely of a character defining and limiting the powers already granted, and in some cases restraining their exercise.

All of which is respectfully submitted.

OSCAR L. JACKSON.

January 1, 1878.



AN ACT

For the Government of the Cities of this Commonwealth.

ARTICLE I.

CLASSIFICATION AND CREATION OF CITIES.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by the authority of the same,* That for the purposes of municipal government, the cities of this Commonwealth shall be divided into classes:

Those containing a population of three hundred thousand, and over, shall constitute the first class.

Those containing one hundred and twenty thousand, and under three hundred thousand, the second class.

Those containing fifty thousand, and under one hundred and twenty thousand, the third class.

Those containing ten thousand, and under fifty thousand, the fourth class.

And all under ten thousand, heretofore incorporated, the fifth class.

SECTION 2. Whenever it shall appear by the national census, that an increase or decrease of the population of a city entitles it to a change of classification, the councils thereof may, by resolution, to be approved by the mayor, under the corporate seal, make application to the Governor for admission to the proper class, and thereupon he shall, by proclamation, change the classification accordingly, and the government of the city shall be made to conform thereto.

SECTION 3. Cities may be constituted by a vote of the majority of the electors of any borough, or of two or more contiguous boroughs or townships, or parts of townships, uniting for such purpose, having an aggregate population of at least ten thousand, and the proceedings in such case shall be as follows, viz: The corporate authorities of such borough, or boroughs, shall pass an ordinance or ordinances, submitting the question to a vote of the citizens thereof, and of such townships, or parts of townships, at a regular municipal election, notice of which shall be given at least four weeks prior thereto by publication. The tickets to be voted shall be labeled on the outside "city," and contain on the inside the words, "for city," or "against city," and a duplicate return shall be made to the Secretary of the Commonwealth.

SECTION 4. If it shall appear, by the returns, that there is a majority in favor of the formation of a city, in each borough and township, or parts thereof, voting upon the question, the corporate authorities of such borough, or boroughs, shall, within sixty days after said election, file in the office of the Secretary of the Commonwealth, a description and draft of the boundaries of the proposed city; and the Governor shall issue letters patent, under the seal of the Commonwealth, incorporating the same, under the provisions of this act, by such name as may have been adopted by ordinance. If by the returns of such election, it shall appear that there is a

majority against the formation of a city, in either of said boroughs or townships, or parts of townships, no other election shall be held for the same purpose, in such borough, or boroughs, for three years thereafter.

ARTICLE II.

CORPORATE POWERS.

SECTION. 1. Every city, within this Commonwealth, is declared to be a body politic and corporate, in law and in fact, and by its name shall have perpetual succession, and shall have the powers hereinafter mentioned, and may provide, by ordinances, not inconsistent with this act, for the full and efficient exercise of the same or any of them.

SECTION 2. The cities of this Commonwealth shall have all the powers necessary for their government, except as herein limited, and not conflicting with the Constitution and laws of this State, or the United States.

SECTION 3. The powers granted in the preceding sections shall, among other things, be deemed to include the following:

I. To have, purchase, take, and receive lands, tenements, and hereditaments, franchises, goods, chattels, and effects, to them and their successors, and the same to grant, bargain, sell, alien, and convey, or demise and dispose of at their will and pleasure.

II. To sue and be sued, in all courts of record and elsewhere, in any action, suit, complaint, plea, cause, or matter whatsoever, and to do and execute all matters and things, that to them, as corporations, shall and may appertain, and have and use a common seal, and the same, from time to time, to change, alter, deface, and make anew

III. To levy taxes upon property taxable for State or county purposes, sufficient to pay the annual expenses and the authorized liabilities of the corporation, regulate the time and mode of collecting the same, and provide and enforce penalties for default or neglect of payment, at the time required by law or ordinance.

IV. To establish parks, erect buildings, wharves, and all other structures, for the purposes of the city, and regulate the uses of the same.

V. To take private property for public uses, on just compensation being paid or secured to the owner thereof, as provided by law.

VI. To erect bridges, open, establish, improve, grade, pave, and regulate streets, footways, passages, and alleys, remove obstructions therefrom, and have control of the same, and regulate the uses thereof.

VII. To restrain, under penalties, the running at large of domestic animals, within the limits of the city, and to impound and sell, or otherwise dispose of them, for the penalty imposed, and to regulate the driving of cattle and other animals through the streets.

VIII. To protect property from damage or destruction by fire or water.

IX. To supply the city with water and light, and regulate the use and distribution of the same, and, for said purposes, to erect or purchase gas and water-works.

X. To prevent the corruption of water in streams running within the limits of the city.

XI. To construct sewers, and regulate the drainage of streets, cellars, buildings, and constructions of every description, and compel the removal of offensive substances from the same.

XII. To do all things necessary to preserve the health of the inhabitants, and prevent the introduction and spread of contagions and other diseases, and, for that purpose, to make quarantine regulations, and enforce the same.

XIII. To prohibit or regulate the carrying on of any art, trade, manufacture, or business, in the city, noxious or offensive to the inhabitants thereof, and to prevent and abate nuisances.

XIV. To suppress gambling houses, and authorize the seizure and destruction of all instruments and devices, used for the purpose of gambling, that may be found therein.

XV. To suppress disorderly houses and houses of ill-fame, and close all taverns and saloons, and other places frequented by professional thieves, or disorderly persons, or where gambling is permitted.

XVI. To regulate the construction of buildings, fire-places, chimneys, flues, cellars, areas, privies, cess-pools, and water-closets, vaults, party walls, and division fences, provide for the inspection of the same, and cause walls and structures, which may be insecure or dangerous, to be properly secured, or removed, at the cost of the owner, and to provide for the numbering of houses in the city.

XVII. To make contracts relating to any of the affairs, property, or business of the city.

XVIII. To establish and regulate hospitals, work-houses, and poor houses, and to provide for the government and support of the same.

XIX. To license and regulate the use of vehicles, of every description, kept and used within the city.

XX. To license and regulate the use of steam power, and other artificial motors, within the city.

XXI. To provide for and regulate the use of the streets and highways, by railroads and railways, within the built up portions of the city, and the rate of speed at which railway engines, cars, and trucks shall pass upon or across the streets; and also to regulate or prohibit the use of steam signals and whistles within the limits of the city.

XXII. To regulate the sale, storage, and use of gunpowder, and all explosive and dangerous substances, and the carriage or transportation of the same within the city.

XXIII. To levy and collect a license tax on all trades, business, and occupations, of every description, carried on within the city, and also upon all shows and exhibitions for profit, and places of diversion and amusement.

XXIV. To levy and collect a license tax on telegraph poles, and all other contrivances on or under the public streets or footways, owned or used by corporations or individuals, for their profit or convenience, and regulate the location and use of the same.

XXV. To levy and collect a license tax on sign boards, and other devices for advertising purposes, when suspended, or exhibited over, or carried, or conveyed, in any manner, from place to place, upon the streets or footways of the city, and to regulate or prohibit the use of the same in such places.

XXVI. To regulate and define the powers and duties, and fix the compensation of officers of the city, and other persons in its service.

XXVII. To require from all officers and agents of the city, elected or appointed, bonds and security for the faithful performance of their duties, and also, to require additional security when deemed necessary, and in case of failure of any officer or agent to give such security, or additional security, when and as required, within a time limited, to declare the office or place vacant, and cause the vacancy to be filled, as provided by law or ordinance.

XXVIII. To prohibit the adulteration of food, and the sale, as food, of diseased or corrupted animal or vegetable substances.

XXIX. To establish market places, and regulate the weighing, measuring, and sale of articles and commodities exhibited thereat, or sold on the public streets, or elsewhere, and regulate the sale of bread by weight.

XXX. To organize and maintain a police force, and regulate the employment, and prescribe the duties of its officers and members.

XXXI. To prevent, restrain, and suppress riots, routs, noises, disturbances, or disorderly assemblies, in any street, house, or place in the city, and prevent public indecencies and the desecration of the first day of the week, commonly called Sunday.

XXXII. To prevent the discharge of fire-arms, rockets, powder, fireworks, or the use of any dangerous combustible material in the streets, alleys, or elsewhere, in the vicinity of private or public buildings within the city.

XXXIII. To arrest and set to work on the streets or elsewhere, under proper supervision and restraint, all vagrants and notorious thieves found in the city without visible and lawful means of support.

XXXIV. To divide the city into wards, and establish the boundaries of the same.

XXXV. To prohibit the setting up or opening of any tavern, sample-room, restaurant, or other place for the sale of liquor or for any other business detrimental to public or private property in the vicinity thereof, or to the health and comfort of the occupants of the same.

XXXVI. To prohibit the erection of buildings composed of combustible or dangerous materials in any part of the city.

XXXVII. To prohibit the sale of liquors on Sundays and on days appointed for State and municipal elections, and on the said days, and on occasions of riot, conflagration, or threatened public disorder, to close taverns, sample-rooms, bars, and places where liquors are drunk, and to regulate the closing of the same during the night at all times.

XXXVIII. To appoint the places of holding elections.

XXXIX. To regulate and protect places for interment of deceased persons, and remove bodies interred contrary to ordinance.

XL. To impose fines, penalties, and forfeitures for the breach of any ordinance, and to provide for the recovery, collection, and enforcement of the same.

ARTICLE III.

THE LEGISLATIVE POWER.

SECTION 1. The legislative power of cities shall be vested in a municipal assembly, consisting of two bodies, which shall be known as the select and common council, respectively.

SECTION 2. Members of the select council shall be at least twenty-five years of age, citizens of the State for four years, residents of the city, and owners of real estate therein, assessed and taxed in their own names, for municipal purposes, for not less than three years preceding their election, and not delinquent in the payment of any city tax, assessment, charge, or claim whatsoever.

SECTION 3. The select council, in cities of the first class, shall consist of twenty-seven members;

In the second of eighteen;

In the third of fifteen;

And in the fourth and fifth of nine.

SECTION 4. In cities of the fifth class, councils may provide, by ordinance, or one legislative body, to be denominated the city council, which shall

consist of not more than fifteen members, who shall hold office for three years, and have the same qualifications and be elected in the same manner as herein prescribed for members of common council.

SECTION 5. Members of select council shall be elected on a general ticket, by the qualified electors at large, for the term of three years, and, except at the first election, one third shall be chosen every year.

The tickets to be voted by each elector shall have on the outside, the words "Select Council," and on the other side the names of the candidates voted for.

SECTION 6. If the full number of select councilmen shall not be chosen, by reason of a tie vote between candidates, the persons chosen at such election shall fill the vacancies from the candidates not elected, who received the highest number of votes.

SECTION 7. In case of vacancies in the select council, the same shall be filled by the remaining members of the body. The appointment shall be in writing, signed by a majority of the members, and shall be entered upon the journal.

SECTION 8. Members of common council shall be at least twenty-two years of age, citizens of the State, residents in and householders or freeholders of the city, for one year next preceding their election, and not delinquent in the payment of any city tax, assessment, charge, or claim whatsoever.

SECTION 9. Members of the common council shall be elected for two years, and shall be apportioned as follows, viz:

Each ward shall have at least one member, but any ward having an excess of three fifths of the ratio hereinafter provided shall be entitled to an additional member.

The ratio of representation in the several classes of cities shall be ascertained by dividing the whole number of resident taxables, by the divisors herein set forth respectively, and the quotient shall be such ratio:

In cities of the first class, the divisor shall be forty;

In the second, it shall be thirty;

In the third, it shall be twenty;

In the fourth, it shall be fifteen;

In the fifth, it shall be ten;

And the members shall be apportioned among the wards according to such ratio.

The apportionment shall be made every six years, at least thirty days before the municipal election, by the mayor and presidents of the select and common councils, according to the last preceding list of taxables prepared by the proper assessors.

SECTION 10. The councils in cities of the first, second, and third classes shall hold two sessions annually. The first of said sessions shall begin on the first Monday of April, and may continue not more than twenty days; the second shall begin on the second Monday of November, and may continue for a period, not exceeding sixty days from that time, and there shall be no other meeting of councils, for the purposes of legislation, during the year, unless the mayor shall, by proclamation, call a special session, at which no subject shall be considered other than such as shall be designated in the proclamation.

SECTION 11. A majority of each council shall be a quorum. Each council shall

Choose a president from its own members, by a majority of the members elected;

Appoint a clerk and other officers;

Determine the rules of its own proceedings;

Be the judge of the qualifications of its members, except in cases of contested elections ;

Keep a journal of its proceedings ;

Have authority to compel the attendance of absent members, punish its members for disorderly behavior, and expel a member, with the concurrence of two thirds of the members elected.

SECTION 12. Neither branch of councils shall, at any time, adjourn during the term of any stated session, for more than three days, without the consent of the other.

SECTION 13. The yeas and nays on any question shall, at the request of any two members, be entered on the journal. Voting in either branch of council shall be *viva voce*, and no member shall, unless excused, withhold his vote upon any question in which he is not personally interested.

SECTION 14. A member who has a personal, or private interest, in any measure proposed or pending before councils, shall disclose the fact, and shall not vote thereon.

SECTION 15. No resignation of a member of council shall take effect until accepted.

SECTION 16. Members of councils shall not receive any compensation for their services.

SECTION 17. If any member of council shall receive, directly or indirectly, the salary, pay, emoluments, fees, or perquisites, or part thereof, of any officer or employé of the city, county, or State, he shall be expelled from the body, and shall be guilty of a misdemeanor, and, on conviction, shall be punished by a fine, not exceeding one thousand dollars, or imprisonment not exceeding one year, or both, at the discretion of the court.

SECTION 18. No national, State, or municipal officer, or employé of the city, or of any department, trust, or board connected with the city, shall be eligible as a member of councils.

SECTION 19. No member of councils or salaried officer of the city shall be accepted as surety on any bond required to be given to the city, nor shall any contractor be accepted as surety for any other contractor.

SECTION 20. Each branch of councils shall have power to compel the attendance of witnesses, and the production of books, papers, and other evidence, at any meeting of the body, or of any committee thereof, and for that purpose, may issue subpoenas and attachments in any case of inquiry, investigation, or impeachment, and cause the same to be served and executed in any part of the Commonwealth ; and if any witness shall refuse to testify as to any fact within his knowledge, or to produce any books or papers within his possession, or under his control, required to be used as evidence in any such case, the council by whose authority such witness was subpoenaed, shall have power to order his commitment to the jail of the proper county, for contempt, and the inspectors and keepers of the jail shall receive and confine such witness therein until he shall be discharged by order of the council, or by due course of law.

SECTION 21. If any person, duly served with a subpoena, shall wilfully neglect or refuse to appear and testify before any committee of either council, or before any joint committee of councils, he shall be guilty of a misdemeanor, and, on conviction thereof, shall be punished by imprisonment not exceeding six months, and by fine not exceeding one thousand dollars, or either, at the discretion of the court.

ARTICLE IV.

LEGISLATION.

SECTION 1. All legislation by councils shall be by ordinance, and no bill shall be altered or amended on its passage so as to change its original purpose.

SECTION 2. No bill shall be considered unless referred to a committee, returned therefrom, and printed for the use of the members.

SECTION 3. Every bill shall be read at length in each branch at least one day before its final passage.

SECTION 4. No bill shall become an ordinance unless, on its final passage, the vote be taken by yeas and nays, the names of the persons voting for and against the same entered on the journal, and a majority of the members elected to each council recorded as voting in its favor.

SECTION 5. No bill appropriating public moneys or imposing taxes or assessments shall be considered until at least two days after the same shall have been introduced.

SECTION 6. All amendments made to any bill affecting the substance thereof, shall be printed for the use of the members before the final vote is taken.

SECTION 7. No amendment to bills by one council shall be concurred in by the other unless by a vote of a majority of the members elected thereto, taken by yeas and nays, and the names of those voting for and against the same recorded upon the journal.

Reports of committees of conference shall be printed, and adopted in either council only by the vote of a majority of the members elected thereto, taken by yeas and nays, and the names of those voting recorded upon the journal.

SECTION 8. No ordinance, except an appropriation ordinance, shall contain more than one subject, which shall be clearly expressed in its title.

SECTION 9. Every bill passed by councils, shall be engrossed, certified, and presented to the mayor, and, if he approve and sign the same, it shall be an ordinance, but if not, he shall return it to the council in which it originated, within five secular days after such presentation, with his objections thereto in writing, which shall be entered on the journal, and the council shall proceed to reconsider it. If after such reconsideration, it be passed by a vote of two thirds of the members of each council, to be taken and recorded as provided in section four of this article, it shall be an ordinance, notwithstanding the objections of the mayor.

If a bill presented to the mayor within five days of the final adjournment of councils, be not signed by him, or returned with his objections, before the adjournment, it shall be of no effect.

SECTION 10. The mayor may disapprove of any item or items of any bill making appropriations, and the part or parts of the bill approved, shall be the law, and the item or items disapproved shall be void, unless re-passed, according to the rules and limitations herein prescribed for the passage of bills over the mayor's veto.

SECTION 11. The sessions of councils shall be open to the public.

SECTION 12. No ordinance shall be passed giving extra compensation to any public officer, servant, employé, agent, or contractor after services shall have been rendered or contract made, nor providing for the payment of any claim against the city incurred without previous authority, and any officer drawing or countersigning a warrant for the same shall be guilty of a misdemeanor, and, on conviction thereof, be punished by a fine not exceeding five

thousand dollars, or imprisonment not exceeding one year, or both, at the discretion of the court, but this section shall not prevent councils from authorizing the proper department to alter, modify, or change any contract after the same has been entered into by bill passed for that purpose, according to the provisions of this act.

SECTION 13. No appropriation shall be made for any purpose until all the interest accruing on the loans of the city, and the principal of those becoming due, and the ordinary and necessary expenses of the city shall be adequately provided for; and any appropriation made in violation hereof shall be void.

SECTION 14. Appropriation bills shall state the items under separate and distinct heads.

SECTION 15. Councils of cities where the sessions are limited, shall, at the stated session beginning in November, provide by appropriations for all expenditures of the city for the next fiscal year.

SECTION 16. Councils shall have power to pass such ordinances as may be deemed necessary to carry into effect any power vested in the city government, and enforce obedience to the same by forfeiture, and also by fine and penalty, in any sum not exceeding one hundred dollars, or imprisonment not exceeding ninety days.

SECTION 17. Councils of cities of the first, second, and third classes shall not exercise any executive functions, and no city shall create departments not herein provided for.

ARTICLE V.

THE EXECUTIVE POWER.

SECTION 1. The executive power of cities shall be vested in the mayor and in the departments authorized by this act.

SECTION 2. The mayor shall be the chief executive officer of the city. He shall be at least thirty years of age, and shall, in other respects, have the qualifications required for a member of select council.

SECTION 3. The mayor shall be chosen by a plurality of the votes cast at the municipal election, and shall hold his office for the term of three years from the first Monday of April next ensuing his election, and serve until his successor is duly elected and qualified.

If two or more candidates be equal and highest in votes, one of them shall be chosen mayor by vote of the majority of the members elected to councils in joint convention assembled.

SECTION 4. When a vacancy shall take place in the office of mayor, a successor shall be elected for the unexpired term at the next municipal election, occurring more than thirty days after the commencement of such vacancy, unless such election should occur in the last year of said term, in which case a mayor *pro tempore* shall be chosen by councils in joint convention, by the votes of a majority of the members elected, and the person elected mayor shall hold office until the expiration of said term, and until his successor shall be duly elected and qualified, and it shall be the duty of the president of the select council to issue his proclamation for such joint convention, to be held not less than ten, nor more than twenty days after such vacancy shall take place.

Until the vacancy is filled, the president of the select council shall act as mayor.

SECTION 5. It shall be the duty of the mayor

I. To be vigilant and active in causing the ordinances of the city and the laws of the State to be executed and enforced.

II. To communicate to councils, at least once a year, a statement of the finances and general condition of the affairs of the city, with such information in relation to the same as either branch of council may from time to time require.

III. To recommend, by message, in writing, to the councils, all such measures connected with the affairs of the city, and the protection and improvement of its government and finances as he shall deem expedient.

IV. To call special meetings of councils when required by public necessity.

V. To perform such duties as may be prescribed by law or ordinance, and he shall be responsible for the good order and efficient government of the city.

SECTION 6. The mayor shall call together the heads of departments for consultation and advice upon the affairs of the city, at least once a month, and at such meetings he may call on the heads of departments for such reports as to the subjects matter under their control and management, as he may deem proper. Records shall be kept of such meetings, and rules and regulations may be adopted thereat for the administration of the affairs of the city, not inconsistent with any law or ordinance.

The mayor shall be *ex officio* a member of all boards, and shall have the right as such to participate in their deliberations and proceedings whenever he may deem it advisable so to do.

SECTION 7. The mayor may, with the consent of two thirds of the members elected to select council, remove from office any head of department, director or other officer appointed by him, and he shall be required to remove such officer upon a resolution to that effect being passed by three-fourths of the members elected to select council.

SECTION 8. During the recess of select council he shall have power to suspend any such officer, and designate a person to perform his duties for the time being, but before any removal shall take effect, it shall be subject to the approval of select council, as herein provided. He shall, in all such cases, report to select council the reasons for such suspension or removal. He shall have power to fill all vacancies that may happen in offices to which he may appoint during the recess of the select council, subject to their approval at their next session, and if such appointment shall not be confirmed within ten days after said council shall have convened, the same shall be considered rejected.

SECTION 9. The several heads of departments shall present to the mayor annually, on or before the first Monday of November, a report of their proceedings during the preceding year, and he shall transmit the same to councils at their next session, with any recommendations he may think proper to make.

SECTION 10. The mayor shall withhold his signature from all appropriations, until the interest accruing on the loans of the city, and the principal of those becoming due, and the ordinary and necessary expenses of the city shall be adequately provided for.

SECTION 11. The mayor shall, as often as he may think proper, appoint three competent persons to examine, without notice, the accounts of any department, officer or employé, and the money securities and property belonging to the city in the possession or charge of such department, officer, or employé, and report the result of such investigation

ARTICLE VI.

THE EXECUTIVE DEPARTMENTS.

SECTION 1. There shall be the following executive departments :

- I. Department of Public Safety,
- II. Department of Public Works,
- III. Department of Finance,
- IV. Department of City Controller,
- V. Department of Law,
- VI. Department of Education,
- VII. Department of Charities and Correction,
- VIII. Sinking Fund Commission.

No department shall be created other than those herein enumerated.

SECTION 2. For the purpose of re-distributing the powers conferred and duties imposed upon the officers, departments, and boards of the city government, contained in existing laws, ordinances, and regulations, not repealed or supplied by the provisions of this act, every power heretofore conferred, or duty imposed upon any municipal executive officer, not inconsistent with the provisions of this act, shall be deemed and construed to be the power or duty of the proper department, board or officer, who shall have control of the subject matter in the appropriate department hereby created or authorized.

SECTION 3. Whenever words are used in any existing law, ordinance, resolution, or contract, in force prior hereto, referring to any department or officer of city government, and such law, ordinance, or resolution is not supplied or repealed by this act, they shall be deemed to mean and apply to the proper officer and department having relation to the subject matter, whether named in this act, or in the ordinance re-organizing the departments.

SECTION 4. Councils shall provide by ordinance for such bureaus, clerks, or other subordinate officers as may be required for the transaction of the business of the departments.

SECTION 5. Each department shall have power to prescribe rules and regulations, not inconsistent with any law or ordinance, for its own government, the conduct of its officers, clerks, and employes, the distribution and performance of its business, and the custody, use, and preservation of the books, records, papers, and property under its control.

SECTION 6. Each department shall furnish to the mayor, or councils, such information as he, or they, may, at any time, demand, in relation to its affairs.

ARTICLE VII.

DEPARTMENT OF PUBLIC SAFETY.

SECTION 1. The Department of Public Safety shall be under the charge of three directors, one of whom shall be the head thereof.

SECTION 2. The care, management, administration, and supervision of the police affairs, and all matters relating to the public health, to the fire and police force, fire-alarm telegraph, and the inspection of buildings and boilers, shall be confided to this department.

SECTION 3. No person shall be employed in this department as a policeman or fireman who is not a citizen of the United States, or who has been convicted of crime, or who cannot read and write understandingly in the

English language, or who shall not have resided within the State at least one year preceding his appointment.

SECTION 4. Any policeman or fireman may be discharged by the department for cause, after an opportunity shall have been afforded him of being heard in his defense, or he may be suspended under the rules of the department for a limited time. Vacancies in the fire or police force, shall be filled under proper rules of promotion, to be established by ordinance, or, in the absence of such ordinance, by the department.

SECTION 5. If any subordinate officer or employé of the department, shall receive or share in any present, fee, gift, or emolument, for official services, other than his regular salary or pay, except by the unanimous consent of the directors, he shall be dismissed from the service.

SECTION 6. No policeman or fireman shall, while on duty, enter any drinking saloon or other place where liquors are sold to be drunk on the premises, except for the purpose of discharging the duties of his office, under penalty of immediate dismissal.

SECTION 7. No policeman or fireman shall be a member of, or delegate to any political convention, and any violation of this provision shall work a forfeiture of his position, and it shall be the duty of the department to dismiss him from office, and enter upon their record the cause of such dismissal.

SECTION 8. The superintendent of police, whenever directed by the department, shall appoint, and cause to be sworn in, any number of additional patrolmen to do duty at any place within the city, designated by, and at the charge and expense of the person or persons who may ask for such appointment. They shall be subject to, and obey the orders, rules, and regulations of the department, and conform to the general discipline and special regulations thereof.

SECTION 9. The mayor may, upon any emergency, or apprehension of riot or mob, take command of the police force, and appoint as many special patrolmen as he may deem advisable. During their service, the special appointees shall possess the powers and perform the duties of regular employés of the department, and shall receive the same compensation per diem.

SECTION 10. The mayor shall have power to summon the *posse comitatus* for the preservation of the public peace, and hold and employ such *posse* subject to his direction.

SECTION 11. The department shall make suitable regulations under which the officers and members of the fire, telegraph and police force shall be required to wear an appropriate uniform. It shall be a misdemeanor, punishable by fine and imprisonment, for any person to falsely personate by uniform, insignia, or otherwise, any officer or member of the department.

SECTION 12. There shall be created and established by ordinance a pension fund, to be maintained by an equal and proportionate monthly charge made against each member of the fire and police force, which fund shall be safely invested and held in trust by the commissioners of the sinking fund, and applied upon such terms and regulations as councils may by ordinance prescribe, for the benefit of such members of the fire and police force as shall receive honorable discharges therefrom by reason of age or disability, and the families of such as may be injured or killed in the service.

ARTICLE VIII.

DEPARTMENT OF PUBLIC WORKS.

SECTION 1. The Department of Public Works shall be under the charge of three directors, one of whom shall be the head thereof.

SECTION 2. Water-works and gas-works owned or controlled by the city, the supply and distribution of water and gas, the opening, grading, paving, cleaning, and lighting of streets, alleys and highways, the construction and repair of public buildings, bridges, and structures of every kind for public use, public parks, surveys, engineering, sewerage, drainage, and dredging, and all matters and things in any way relating to, or affecting the highways, footways, wharves and docks of the city shall be under the direction, control, and administration of the Department of Public Works, as may be provided from time to time by ordinance.

ARTICLE IX.

DEPARTMENT OF FINANCE.

SECTION 1. In cities of the first class, there shall be a Department of Finance, to be under the charge and administration of a board of three directors, one of whom shall be a competent accountant, appointed by the mayor, and be the head thereof, and one elected by each branch of councils. They shall hold their respective offices during good behavior, and until removed by the mayor, with the approval and concurrence of two thirds of the members of select council. The head of the department may receive a salary for his services, and the remaining members of the board shall serve without compensation. In other cities, the department shall be constituted as may be provided by ordinance.

SECTION 2. The Department of Finance shall have charge of the fiscal concerns of the city. City treasurers, boards of revision of taxes, assessors and collectors of taxes, and all officers to whom the special duty of assessing, revising, and collecting taxes, is now or may be hereafter assigned, and all officers charged with the care, receipt, collection, custody, management or disbursement of funds derived from loans, licenses, water rents, rents from markets, landings, wharves, and other public property and interests shall be attached and subordinate to this department, and be subject to its supervision, control and direction. But boards of directors of city trusts now existing, created by any acts of Assembly of this Commonwealth, shall perform their functions as heretofore.

SECTION 3. The city commissioners in any city where such officers are elected, shall be attached to the Department of Finance, and shall perform their duties subject to the supervision and direction thereof.

SECTION 4. The directors of the Department of Finance shall have power, at any time, to inspect, examine, or copy vouchers, records, or papers in any department.

SECTION 5. On or before the first Monday of November, in each year, the directors of the Department of Finance shall make an estimate of the various sums of money required to defray the expenses of the several departments of the city government, and also for paying the interest on the city debt, as well as local, district or ward debts, and the principal of such debts falling due, which estimate shall be founded upon reports obtained from the departments respectively, and when so made, shall be certified in detail to councils, for their information in providing for the aggregate expenditures of the city for the ensuing year.

SECTION 6. In cities of the first class, the board of revision of taxes shall establish not more than six assessment districts, and appoint four assessors for each district, and as many more as the department of finance may authorize, who shall hold office for three years.

Except in cities of the first class, councils may provide, by ordinance, for the selection of assessors.

THE CITY TREASURER.

SECTION 7. The city treasurer shall be appointed by the mayor, subject to the confirmation of each branch of councils, and shall hold his office for a term of three years, and until his successor shall be duly chosen and qualified.

SECTION 8. No person shall be eligible to the office of treasurer except a citizen of the city, resident therein for seven years next preceeding his election, unless he shall have been absent on public business of the United States, or of this State. He shall be a competent accountant, and any disqualification in this respect shall be cause for removal from office. The treasurer shall not be eligible to appointment for the next succeeding term.

SECTION 9. The city treasurer shall demand and receive all moneys payable to the city, from whatever source, and pay all warrants duly issued and countersigned.

SECTION 10. No money shall be drawn from the city treasury except upon warrants on the treasurer, signed by the head of the appropriate department, and countersigned by the controller, which shall state the consideration of the same, and the particular fund or appropriation to which the same is chargeable. Warrants drawn by the controller for the expenses of his office shall be countersigned by the mayor.

SECTION 11. He shall be charged by the controller with the full amount of all tax duplicates of the several wards, and also with all other accounts placed in his hands by the proper officer for collection, and shall make daily returns to the controller of all taxes paid, and by whom paid.

SECTION 12. The treasurer shall keep the accounts arising from the several sources of revenue and income separate and distinct from one another, and shall make daily deposits of all moneys received by him, in such banks or institutions as may be designated by councils, and specific reports to the controller, once in every week, of all receipts and deposits, and of all moneys withdrawn from the treasury, and shall present and verify his cash account in such manner, and as often as may be required.

SECTION 13. He shall not permit money to be withdrawn from the treasury but in consequence of appropriations made by ordinance, nor permit appropriations made for one department or purpose to be used for any other.

SECTION 14. All moneys of the city, received by any officer or agent thereof, shall be deposited forthwith in the city treasury.

ARTICLE X.

DEPARTMENT OF CITY CONTROLLER.

SECTION 1. The city controller shall be the head of this department. He shall be elected by the councils, in joint convention, for a term of three years, and until his successor is duly elected and qualified; and they shall meet on the second Tuesday of December for that purpose.

SECTION 2. No person shall be eligible to the office of city controller

unless he be a competent accountant, and any disqualification in this respect shall be cause for removal from office.

SECTION 3. The city controller shall

I. Prescribe the form of reports and accounts to be rendered to his department, and shall have the inspection and revision of the accounts of all other departments.

II. Audit the accounts of the several departments, and all other accounts in which the city is concerned, and submit annually to councils, in such manner as may by ordinance be directed, a report of the accounts of the city, verified by his oath or affirmation, exhibiting the revenues, receipts and expenditures, the sources from which the revenues and funds are derived, and in what manner the same have been disbursed, including all warrants paid, which report shall be published in pamphlet or book form.

III. Keep separate accounts for each specific item of appropriation made by councils to each department, and require all warrants to state specifically against which of said items the warrant is drawn. Each account shall be accompanied by a statement, in detail, in separate columns, of the several appropriations made by councils, the amount drawn on each appropriation, the unpaid contracts charged against it and the balance standing to the credit of the same.

IV. He shall not suffer any appropriation to be overdrawn, or the appropriation for one item of expense to be drawn upon for any other purpose, or by any department other than that for which the appropriation was specifically made, nor unless sufficient funds out of which said warrant is payable shall actually be in the treasury at the time, to the credit of the item of appropriation upon which it is drawn.

V. If any warrant presented to the Controller contain an item for which no appropriation has been made, or there shall not be a sufficient balance of the proper fund for the payment thereof, or which for any other cause should not be approved, he shall notify the proper department of the fact, and if the controller shall approve any warrant contrary to the provisions hereof, he and his sureties shall be individually liable for the amount of the same to the holder thereof.

VI. Whenever a warrant or claim shall be presented to him, he shall have power to require evidence that the amount claimed is justly due, and for that purpose may summon before him any officer, agent, or employé of any department of the city, or any other person, and examine him upon oath or affirmation relative to such warrant or claim.

SECTION 4. Detailed statements of the receipts and expenditures of the several departments shall be made on the third Monday of each month to the controller.

SECTION 5. Every contract involving an appropriation of money shall designate the item of appropriation on which it is founded, and shall be numbered by the controller in the order of its date, and charged as numbered against such item, and so certified by him before it shall take effect as a contract, and shall not be payable out of any other fund; and if he shall certify any contract in excess of the appropriation properly applicable thereto, the city shall not be liable for such excess, but the controller and his sureties shall be liable in damages for an amount not exceeding such excess, which may be recovered in an action on the case for negligence by the contracting party aggrieved.

SECTION 6. Every contract involving expenditures for which subsequent annual appropriations may be required, shall designate the item of appropriation already made therefor, and shall be numbered in the order of its date, and charged to the extent of the appropriation already made, against

the proper item, and so certified by the Controller before it shall take effect as a contract, and shall not be payable out of any other fund. The Controller shall also indorse upon such continuing contracts subsequent appropriations therefor, from time to time, as they may be made, and number, charge, and certify the same as made. The liability of the city on such contracts shall be limited by the amounts which shall have been, or may be, from time to time, appropriated therefor.

SECTION 7. The controller shall, at the end of each fiscal year, or oftener, if so required by councils, and also upon the death, resignation, removal or expiration of the term of any officer, audit, examine, and settle the accounts of such officer, and if he shall be found indebted to the city, the controller shall state an account, and file the same in the court of common pleas of the proper county, together with a copy of the official bond of such officer, and give notice thereof to him, or his legal representatives, and if any person or persons affected thereby shall be dissatisfied with such settlement, he or they may appeal therefrom. The appeal, with his or their exceptions to the account as stated, verified by the oath of the person or persons appealing, shall be filed in the office of the prothonotary of said court within ten days after the service of notice. The appellant shall within ten days enter security to be approved by the court, to prosecute the appeal with effect, and pay the costs, and the debt and interest which may appear by the judgment of the court to be due to the city. The balance of account, as shown by the settlement filed as aforesaid, shall constitute a lien on the real estate of the officer so indebted, and his sureties from the date of the filing thereof. A writ of *scire facias* to enforce the lien may be issued thereon, which shall contain a clause warning the sureties, or the executors or administrators of the officer, or of his sureties, to appear and make defense, and the case shall thereupon be proceeded with to final judgment according to law.

Notice of the audit shall be given by the controller to the officer or his legal representatives, before the final statement of the account, and if desired by such officer or his legal representatives, opportunity shall be given for a hearing. A copy of such notice, with an affidavit of the proof of service thereof, shall be filed with the statement of account as evidence of service of notice.

ARTICLE XI.

DEPARTMENT OF LAW.

SECTION 1. The Department of Law shall consist of a city solicitor, who shall be the head thereof, and as many assistants and clerks as may be authorized by ordinance. The solicitor and assistant solicitors shall be attorneys at law, admitted and qualified to practice in the Supreme Court of this Commonwealth.

SECTION 2. The city solicitor shall

I. Be the legal adviser, and act as attorney and counsel for the city and all its departments and officers.

II. Prepare all contracts to be made with the city or any of its departments, and indorse on each his approval of the form thereof, before the same shall take effect, and be the custodian of all such papers and records as may be designated, and perform such other duties appertaining to his department as may be required by law or ordinance.

III. He shall not accept service of any writ or process issued against the city, nor compromise or settle any suit to which the city is a party,

nor consent to the entry of judgment against the city, without the order of the court having jurisdiction in said suit, to be made and entered of record after the hearing of a rule to show cause, which the court shall grant, upon application and upon notice to the other party, and to the proper officer or department.

IV. At least once in every month he shall make a return to the city controller, of each item of money or moneys received by or through him, or his assistants, by virtue of his office, including all fees and perquisites, for the preparation of any contracts, bonds, or other instruments of writing, or such as may be derived from any other subject matter connected with the city, or its affairs, and shall forthwith pay such amount to the city treasurer.

SECTION 3. All contracts, bonds, and other instruments of writing, in which the city is concerned, shall be prepared in the office of the city solicitor, and he shall receive for the city a reasonable fee from the persons for whom such contracts, bonds, or instruments may be drawn, to be fixed by ordinance.

SECTION 4. No department of the city shall employ any other solicitor, but assistant counsel may be employed in any particular matter or cause by the mayor, with the consent of the finance department.

ARTICLE XII.

DEPARTMENT OF EDUCATION.

SECTION 1. The Department of Education shall have control of the public schools and educational interests of the city.

In cities of the first class, the department shall be managed by a board consisting of twenty-seven members ;

In the second, of eighteen ;

In the third, of fifteen ;

And in cities of the fourth and fifth classes, the number shall correspond with the number of members of common council, and be apportioned in like manner, and be elected for the same term.

The office of school director and controller and school treasurer in the several classes of cities aforesaid is hereby abolished.

SECTION 2. The members of the said board shall be elected and appointed in cities of the first, second, and third classes, at the same time, in the same manner, and for the same term, as members of select council, under this act ; and in cities of the fourth and fifth classes, after the first election, they shall so divide the term of service that one half the number, as nearly as may be, shall be elected annually.

The qualifications of members of the board, shall be the same as required for members of common council.

SECTION 3. The board shall elect a president, who shall be the head of the department.

SECTION 4. The board shall elect a competent person as superintendent of education, who shall have been, within six years, a practical teacher, and shall have taught, within said period, for at least two years, and shall be capable of deciding upon the qualifications of teachers. He shall perform such duties as may be required by the board. The provisions hereof shall not operate to disqualify any superintendent from reelection.

The board shall also elect such teachers, officers, and employés, as may be necessary. All salaries shall be subject to the approval of councils. No teacher shall be removed, except for cause, under such regulations as the board may prescribe.

SECTION 5. The Department of Education shall divide the city into convenient districts, for the purposes of education, and shall have power to alter or change the boundaries of such districts, at any time, as necessity may require, and shall appoint six visitors, for each of said districts, who shall, under such regulations as the department make make, have the charge of school property in their respective districts, and shall visit the public school or schools of such district once in each month, and shall perform such other duties as the department may prescribe. Visitors shall serve without compensation and shall hold office one third for one year, one third for two years, and one third for three years, unless sooner removed by the board; and, in case of vacancy, by the death, resignation or removal of any visitor, the board shall fill such vacancy for the unexpired term.

SECTION 6. The school visitors of the several sub-districts, shall, annually, on or before the fifteenth day of October, furnish the board of education with an estimate of the money necessary for the ordinary expenses of their sub-districts, exclusive of salaries of teachers, and an estimate of the sum necessary to pay the interest on their local indebtedness, if any exist, and to provide a sinking fund for the payment of said indebtedness at maturity.

SECTION 7. In cities, other than the first class, where there is now more than one school district, sub-school district, or independent municipal school district, school buildings may be erected on petition to the department of two thirds of the taxables of the district, the approval of the department and an ordinance of councils making an appropriation for the same, for which a tax shall be levied on the taxable property of the district. But no money shall be expended, nor debt incurred, in any one year in excess of the tax levied for the purpose during the year, and liability upon the contract shall be limited to the amount of money which shall, from time to time, be appropriated for the work.

SECTION 8. The board shall make rules and regulations necessary for the government and management of the schools.

SECTION 9. The board shall prescribe the text-books to be used in the public schools, which shall not be changed oftener than once in five years, but no books shall be hereafter contracted for or used in the schools until the publisher or publishers thereof, or persons proposing to sell the same, shall have named the price for which the books are to be sold to the department or pupils thereof, and such publishers or persons shall have given bond to the city, in such sum as may be prescribed by the board, that the price of the same shall not be increased, nor the material, printing, or binding of the books furnished be inferior in quality, during the period for which the books shall be adopted, and that they will not sell the books adopted, in any other school district in the United States or elsewhere, during such period, in any quantity, at any less sum than the price stipulated in their proposals. It shall be lawful, however, for the board, at any time, to prescribe text-books for new or additional studies, to be used until the time that the next general series shall all be prescribed.

SECTION 10. For the purpose of paying the interest on, and creating a sinking fund for the extinction of the bonds and funded debt of the several school districts in cities below the first class, where such debt existed before the approval of this act, councils, upon estimates furnished by the Department of Education, shall annually, until payment of the debt be fully provided for, levy and collect a tax of not less than one mill, nor more than three mills, on each dollar of the assessed value of the taxable property of each of said districts, which, when collected, shall be paid to the commissioners of the sinking fund, and shall be applied by them to the pay-

ment of interest and extinguishment of the bonds and funded debt of the district, and be managed generally by said commissioners, as in case of funds in their hands for redemption of city loans. The commissioners shall have power to issue new bonds of such school districts, whenever necessary, for the redemption of bonds of any of the districts or the funding of the present debt, at a lower rate of interest.

SECTION 11. A tax may be levied by councils upon the taxable property in each of said school districts, upon the requisition of the department for the care, preservation, alteration, and repair of the school property in each of said districts, respectively. Such tax shall be levied in the annual appropriation ordinance, upon the same principles set forth in the article on finance, revenue, and taxation.

SECTION 12. All laws or parts of laws relating to common schools, and school property in the several cities of this Commonwealth, not supplied or modified by the provisions of this act, shall continue in force.

ARTICLE XIII.

DEPARTMENT OF CHARITIES AND CORRECTION.

SECTION 1. The Department of Charities and Correction shall be under the charge of a president and four directors, to which department shall be confided the care, management, administration and supervision of the charities, prisons, almshouses, hospitals, houses of refuge and correction and all other similar institutions and interests of, or pertaining to the city, the expenses of which are defrayed out of the city treasury.

SECTION 2. The board shall keep a complete record of all its proceedings, which shall always be open to the inspection and examination of the mayor and of any committee appointed by either branch of councils, and shall appoint all officers and servants required for the several institutions under its management.

SECTION 3. Councils shall have power to provide, by ordinance, for all things needful for the proper and efficient management of the said institutions and the said department, not inconsistent with the provisions of this act, and all able-bodied paupers and vagrants, admitted or committed to any of the said institutions, may be required to work upon the public streets or roads or elsewhere.

ARTICLE XIV.

SINKING FUND COMMISSION.

SECTION 1. The mayor and four citizens to be chosen annually, two by the select, and two by the common council, shall constitute the "Board of Commissioners of the Sinking Fund."

SECTION 2. The said commissioners shall have charge and control of all bonds or other evidences of indebtedness in any sinking fund of the city, and of all moneys appropriated and collected for sinking fund purposes.

SECTION 3. The said commissioners shall

I. Meet at least once a month, and receive from the city treasurer a report of the amount in his hands due to the sinking fund ;

II. Invest all such amounts, without delay, in the purchase of the funded debt of the city, which investment shall be in registered bonds, in the joint official names of the commissioners, describing them as such ;

III. When they cannot purchase any of said funded debt upon advantageous terms, they shall have power to invest in registered bonds of the

United States, or of this Commonwealth, in their joint official names as aforesaid.

SECTION 4. A majority of the commissioners shall be a quorum, but they shall not invest any of the moneys of the sinking fund as above provided, except under a resolution for such purpose, passed by a majority of the commissioners, by yeas and nays, to be entered of record.

SECTION 5. The commissioners shall present annually to councils, at their first meeting in November, a full and accurate report of their transactions during the year preceding, and of the amount of money and securities in their hands, and the condition of the fund, and recommend such matters connected therewith as they may deem expedient.

ARTICLE XV.

APPOINTMENT OF DEPARTMENTAL OFFICERS, CLERKS, AND EMPLOYEES.

SECTION 1. The mayor shall nominate, and by and with the advice and consent of the select council, appoint the following officers, who shall hold office during the term for which the appointing mayor was elected, and until their successors shall be respectively appointed and qualified:

I. The head and directors of the Department of Public Safety;

II. The head and directors of the Department of Public Works;

III. The City Solicitor.

IV. The head of the Department of Charities and Correction shall also be appointed by the mayor, but his term of office shall be five years from the date of his appointment, if he shall so long behave himself well.

V. The mayor shall nominate, and, by and with the advice and consent of each branch of councils, appoint the city treasurer.

VI. The head of the Department of Finance, in cities of the first class, shall be appointed by the mayor, and hold his office during good behavior.

SECTION 2. Councils shall elect the following officers:

I. The city controller;

II. Four members of the sinking fund commission, two of whom shall be elected by each branch;

III. Four directors of the department of charities and correction, to serve for four years;

IV. Two directors of the department of finance, one to be chosen by each branch of councils, and to hold office during good behavior.

SECTION 3. Except in the department of finance, the directors, or chief officers of departments, shall appoint all subordinate officers and clerks.

Except in the department of finance, the directors or chief officers of departments may remove or suspend subordinate officers and clerks.

In the department of finance, the subordinate officers, except the city treasurer, shall be appointed by the department, subject to confirmation by the select council, and shall be removable at the discretion of the department. In case of such removal the department shall appoint a successor, who shall hold office, subject to confirmation, within ten days after such appointment by the select council, if then in session, or within ten days after the beginning of the next succeeding session, if such appointment be made during a recess.

SECTION 4. The city treasurer shall appoint his own clerks. All other officers, clerks, and employes in the several departments and sub-divisions thereof, shall be appointed and removed by the proper department, or by the officer or board having charge of such sub-division, respectively, except when otherwise provided by this act.

ARTICLE XVI.

OATH OF OFFICE.

SECTION 1. Members of councils, and all municipal officers, shall, before entering upon the duties of their respective offices, take and subscribe the oath prescribed by section first of article seven of the Constitution of this Commonwealth.

SECTION 2. The said oath shall be administered by some person authorized to administer oaths, and filed with the controller, except in his own case, when the same shall be filed with the mayor.

SECTION 3. Any person refusing to take the oath hereinbefore prescribed, shall forfeit his office, and any person who shall be convicted of having sworn falsely, or having violated such oath, shall be guilty of perjury, and be forever disqualified from holding any office of trust or profit, under the city government.

ARTICLE XVII.

IMPEACHMENT OF MUNICIPAL OFFICERS.

SECTION 1. Municipal officers shall be liable to impeachment, suspension, and removal from office for any corrupt act or practice, malfeasance, mismanagement, mental incapacity, or incompetency for the proper performance of official duties, extortion, receiving any gift or present from any contractor, or from any person seeking or engaged in any work for, or furnishing material to the city, or from any incumbent or occupant of, or candidate, or applicant for any municipal office, and for wilfully concealing any fraud committed against the city.

SECTION 2. Complaint in writing may be made to the court of common pleas of the proper county, by not less than twenty freeholders of the city, each of whom shall write his occupation and residence opposite his signature, charging any municipal officer with any of the offenses named in the preceding section, and setting forth the facts on which the said charge is founded, supported by the oaths or affirmations of at least five of the complainants, according to the best of their knowledge, information, and belief. If, in the judgment of the court, there appears to be reasonable ground for such proceeding, the court shall direct the complaint to be filed of record, and grant a rule upon the accused, returnable on a day certain to appear and answer the same.

SECTION 3. If on the return day of the rule, the court shall find sufficient cause for further proceedings, it shall appoint a committee of five competent and reputable citizens to investigate the charges contained in said complaint, who, having been first severally sworn or affirmed to perform the duties of their appointment with fidelity, shall have full authority for that purpose, to examine the books of the office held by the accused, and any papers, contracts, letters, or documents filed therein, and examine witnesses under oath or affirmation, whose attendance the court shall enforce, if necessary, by subpoena and attachment.

SECTION 4. It shall be the duty of the committee to make a written report to the court of the facts found by them, which shall be filed of record, accompanied by the testimony taken, within three weeks next after their appointment, unless the time shall be extended by the court upon their application. In any stage of the proceedings, if the public interest so require, the court may, by an order to be filed of record in the case, suspend the accused from office until he shall be tried and acquitted.

SECTION 5. If the committee, or any three of them, shall find that any charge made as aforesaid is well founded, they shall, in their report, so state in specific form, and in such case the court shall cause a certified copy of the whole record, with the specifications of the charges against the accused, to be transmitted to the select council, which shall be assembled within ten days thereafter in special and open session, as a court of impeachment, and the members shall be severally sworn to try and decide the same according to the evidence. A copy of the specification shall be served on the accused, or left at his last place of residence, at least five days before the commencement of the trial, and he shall be entitled to be heard therein in person, or by counsel, and to produce evidence in his defense.

SECTION 6. The president of the said court of common pleas, or, in his absence, an associate law judge thereof, shall preside during the trial, and decide finally all questions of evidence that may arise in the case. He shall have power to issue subpoenas for witnesses, and compel their attendance by attachment, and the production of books, papers, and documentary evidence required or called for by the said court of impeachment, and to punish witnesses and others for contempt, as fully as any court of this Commonwealth may lawfully do, in any case.

SECTION 7. The decision of the court of impeachment shall be entered upon the record of its proceedings, and certified by the clerk to the court in which the complaint was filed. If the accused shall be found guilty on any of the specifications, the said court of common pleas shall enter judgment accordingly, and declare the said office vacant, and if convicted of any other charge than mental incapacity or incompetency, he shall forever thereafter be ineligible to any office of trust, honor, or profit under the city government.

ARTICLE XVIII.

FINANCE, REVENUE AND TAXATION.

SECTION 1. Councils shall have the exclusive power to appropriate money for every object of city expenditure. They shall be invested with all the powers in relation to the appropriation and raising of moneys now possessed by any branch or department of the city government.

SECTION 2. No debt incurred by any officer or department shall be binding upon the city, unless an appropriation sufficient to pay the same shall have been previously made.

SECTION 3. No city of this Commonwealth shall have power to borrow any money whatever, except as herein provided.

SECTION 4. In case of a casualty occurring after the annual appropriation ordinance is passed, which necessarily requires an extraordinary expenditure, councils may, by ordinance passed by a vote of three fourths of the members elected to each house, authorize and direct the commissioners of the sinking fund to borrow on behalf of the city the amount required for a period not beyond the close of the next fiscal year, and shall, in the same ordinance, levy a tax sufficient to pay the loan with interest, which tax shall be embraced in the amount to be raised in the next annual tax levy and collected therewith.

SECTION 5. No part of any appropriation shall be transferred to the credit of any other account, and should a balance remain at the end of the fiscal year, such balance shall be covered into the treasury.

SECTION 6. The councils of every city shall have power to levy and col-

lect taxes for municipal purposes annually on all subjects taxable for State and county purposes, except occupations and to levy and collect water rents where water is supplied by the city, and to levy and collect a business tax on the amount of all sales within the city during the year, and issue licenses to all parties doing business in the city. They shall have power in levying taxes to make an equitable allowance in favor of suburban, rural, or agricultural properties.

TAX RATE.

SECTION 7. The annual tax rate shall be ascertained and declared as follows:

I. The assessed value of all property, taxable for city purposes, shall be set forth by wards, and aggregated in the appropriation ordinance;

II. The appropriations shall be set forth in detail, and aggregated;

III. From the gross amount of appropriations, there shall be deducted the estimated receipts from all sources, other than direct taxation of property, as well as all special, local, or ward taxation, which estimate shall be based on the actual receipts, from the same sources, of the year preceeding where such source existed, subtracting ten per cent. therefrom, and shall include the estimated amount from any new source of receipts.

IV. When the whole amount of revenue, for all purposes, to be raised by direct taxation, including ten per cent. to be added thereto for contingencies, shall have been so ascertained, it shall be divided by the amount of the aggregated assessments of taxable property, and the result shall be the tax rate levied for the ensuing year.

V. The percentage deducted from the sources of revenue, other than direct taxation, or added to the amount to be raised by the annual tax levy for contingencies, may be increased by councils, upon the recommendation of the department of finance.

VI. The fund derived from the ten per cent., estimated for contingencies, shall be first applied to meet deficiencies in collections, and afterwards to special appropriations for unforeseen necessities, and should a balance remain at the end of the fiscal year, the same shall be covered into the treasury.

VII. In cities where there is a district or ward tax or indebtedness, the tax for the district or ward shall be ascertained by substituting the district or ward assessment, and the district or ward appropriations, in like manner.

VIII. Should the quotient in the division herein provided, contain the fraction of a mill, such fraction shall be made a whole mill, and the tax rate increased accordingly.

IX. This section shall not apply to any special tax, which is, or may be levied, in pursuance of a decree of court heretofore made, but the same shall continue to be levied, in pursuance of such decree.

X. In cities where an allowance is made for suburban, rural, or agricultural properties, such allowance shall be made in the valuation of such properties before the tax rate is levied.

SECTION 8. All taxes, rates, and levies, which may be lawfully imposed or assessed on real estate, shall be made payable, by ordinance, to the city treasurer, annually or semi-annually, and if not paid within the time fixed, shall be deemed delinquent, and shall be increased by adding thereto a penalty of one per cent. a month, until fully paid, together with such costs of collection as shall be allowed by ordinance. The treasurer shall prepare a list of the delinquents, in each ward, to be made in alphabetical order, and

shall deliver, for collection, a duplicate thereof to the collector of delinquent taxes, who shall be charged with the whole amount of the same, and shall also file a triplicate list in the office of the city controller.

SECTION 9. The collector shall have power to levy upon and distrain the goods and chattels of the delinquent wherever found, and also upon the goods and chattels of any tenant found on the premises, for any taxes, rates, or levies assessed, together with all penalties, costs, and charges thereon during his occupancy or possession, and to make sale thereof, after five days notice.

SECTION 10. The collector shall make returns of his collections under oath, in duplicate, once a week, and shall deposit one of said returns with the controller, and one with the treasurer, and shall, at the same time, pay the amount of his collections to the treasurer and take duplicate receipts therefor, and deposit with the controller one of said receipts.

SECTION 11. All taxes, rates and levies shall remain liens upon the real estate against which they are assessed until fully paid and satisfied, and shall not be divested by any judicial sale upon any other claim, except to the extent to which distribution shall be made out of the proceeds of such sale, on account of such taxes and levies.

SECTION 12. Water rents shall be paid and collected in the same manner as taxes on real estate.

SECTION 13. Statements of all delinquent taxes, rates, and levies, with the name of the person assessed, and the amount due, shall be advertised in the official paper of the city once a week, for two weeks previous to the filing of the liens, and the expense of such advertising shall be added to the amount of the lien and be part thereof.

SECTION 14. The duplicate of delinquent taxes shall be returned by the collector to the controller on or before the third Monday in April of the year succeeding his receipt of the same, and the controller shall deliver a statement of all taxes, rates, and levies then remaining unpaid to the city solicitor, who shall file liens therefor, and proceed to sell the real estate assessed by writ of *levari facias*, as in other cases of municipal liens. A sale upon such lien shall vest a good title in the purchaser, whether the real owner of the premises be named or not. The owner of any property so sold may redeem the same within two years, on petition to and decree of the court of common pleas, and payment to the purchaser of the amount of the bid, the interest thereon, and ten per cent. additional, and all necessary expenses incurred by the purchaser in the maintenance and repair of the property, and all taxes and municipal claims paid thereon. Any judgment creditor, or mortgagee may redeem, in the name of the owner, the property so sold, upon the terms and conditions provided for redemption by the owner. In such case the liens of all judgments and mortgages existing at the date of the tax sale shall be re-instated in their order, but the creditor redeeming shall have the first lien for the amount expended in such redemption.

SECTION 15. Where the amount of taxes, rates, and levies due shall not exceed twenty dollars, the real estate shall not be exposed to sale on the tax lien for one year after the filing of such lien.

SECTION 16. In all sales of real estate for taxes, rates, and levies, the city solicitor is authorized to bid, on behalf of the city, a sum sufficient to pay the city's claims therefor, due and unpaid, and, in case of purchase, the property shall be subject to redemption as in other cases, and the city shall not be liable for the payment of the sheriff's or prothonotary's costs, until the claim of the city, and the said costs, shall be realized out of the real estate so bought in and held for the use of the city. In cases of sale, the collect-

or in office at the time the lien is filed shall be entitled to such portion of the costs collected as may be allowed by ordinance.

SECTION 17. The controller, treasurer, and solicitor shall constitute a board to audit the accounts of the collector of delinquent taxes, and no exoneration shall be allowed to him until he shall have first filed with the treasurer and controller duplicate statements, under oath, showing exonerations claimed, and the grounds thereof, and such statement shall be examined and acted on by the board, and each exoneration allowed or disallowed, and said board shall have power to examine him under oath, and a record of their proceedings shall be made and filed in the office of the city solicitor.

SECTION 18. In cities of the third, fourth, and fifth classes, councils may dispense with the office of collector of delinquent taxes, and in such cities taxes, rates, and levies shall be collected by such officers as may be designated by ordinance.

SECTION 19. The fiscal year in cities shall begin on the first day of January in each year.

ARTICLE XIX.

CONTRACTS.

SECTION 1. All work, stationery, printing, materials, and supplies, other than official advertising required by the city, exceeding in any instance fifty dollars in cost or value, shall be done or furnished under contract, to be given to the lowest responsible bidder, under such regulations as may be prescribed by ordinance.

SECTION 2. All contracts exceeding two hundred and fifty dollars in cost or value, shall be let or entered into only after proposals therefor shall have been invited, by advertisement in the official newspaper, under such regulations as may be prescribed by ordinance.

SECTION 3. All bids or proposals shall be accompanied with security, and shall be publicly opened by the officer in charge of the subject matter of the contract, at twelve o'clock meridian of the day limited for their reception, in the presence of the controller and the city solicitor, and the city solicitor shall see, in all cases before the contract be awarded, that the security offered is adequate and sufficient.

SECTION 4. No contract shall be awarded to any person who is in arrears to the city under any prior contract, or who is a defaulter under any obligation to the city.

SECTION 5. All contracts relating to city affairs shall be in writing, signed and executed in the name of the city, by the officer authorized to make the same, after due notice; and in cases not otherwise directed by law or ordinance, such contracts shall be made and entered into by the mayor. No contract shall be entered into or executed directly by the city councils or their committees, but some officer shall be designated by ordinance to enter into and execute the same. All contracts shall be countersigned by the controller, and filed and registered by number, date, and contents in the mayor's office, and attested copies furnished to the controller and to the department charged with the work.

SECTION 6. Every contract for public improvements shall be based upon an estimate of the whole cost, furnished by the proper officer through the department having charge of the improvement, and no bid in excess of such estimate shall be accepted. Every such contract shall contain a clause that it is subject to the provisions of this act, and the liability of the city

thereon shall be limited by the amounts which shall have been or may be from time to time appropriated for the same.

Such contracts may be suspended for want of means, or other substantial cause, with the approval of the mayor, without cost to or liability on the part of the city.

SECTION 7. Every contract made by or on behalf of the city, shall be subject to the right and authority of the mayor to supervise the performance of the same, and to suspend the execution thereof, for the purpose of investigation, whether such contract expressly reserves the right so to do, or not.

SECTION 8. On the complaint of any citizen and tax payer, that public work is being done contrary to contract, or the work, or material used, is imperfect, or different from what was stipulated to be furnished, or done, the mayor may appoint three reputable citizens, acquainted with the subject matter, to examine, and report on the work, or material, and if it shall be found that the contract has been violated by the contractor, the mayor shall have power to annul the same, subject to revision by proceedings in equity, upon application by the party aggrieved.

SECTION 9. The court of common pleas of the proper county, shall have power to restrain, by injunction, the execution or performance of any contract in which the city is concerned, and cancel the same on bill, filed by any five freeholders, charging fraud in the making, execution, or performance thereof, and the proceedings in such case, shall conform to the practice and rules of courts of equity in this Commonwealth.

SECTION 10. No councilman, officer, or employé of the city, shall be directly, or indirectly interested in any contract, or work, the cost or consideration of which is payable from the city treasury, or by any assessment levied by ordinance, nor in the sale, purchase, or lease, to or from the city, of any real estate, or other property. If any councilman, officer, or employé, shall be so interested at the time of his election, or appointment, or shall, during the term for which he shall have been elected, or appointed, knowingly acquire an interest in any such contract, he shall forfeit his office.

SECTION 11. In all contracts for improvements, the cost of which is to be paid by assessments upon the property abutting, or benefited, the city shall not be liable to any claim for the amount to be collected from such assessments, but the contractor shall look to the assessment for his compensation.

SECTION 12. The contract for the official advertising shall be entered into as follows: The controller shall, annually, after ten days' notice by advertisement, receive sealed bids from publishers of newspapers, to do the city advertising for one year, and until another publisher is duly selected, and, on a day named, shall open the same, and, having regard to the character and standing of the said newspapers, respectively, award the advertising to the lowest responsible bidder, and transmit to councils such bids and awards. If the award be confirmed by joint resolution, the controller shall make the contract, and in case of refusal to confirm, the controller shall repeat the proceedings herein required, until confirmation.

ARTICLE XX.

STREETS AND OTHER IMPROVEMENTS.

SECTION 1. In opening, widening, straightening, or extending streets, or other highways, the value of the property taken, or damages done to prop-

erty thereby, shall be levied and collected upon the several properties benefited by such improvement, in the manner hereinafter provided.

SECTION 2. Every city shall have a general plan of its streets, including those which have been, or may be laid out, but not opened, and all subdivisions of property, thereafter made, shall conform thereto. No street, laid out and confirmed, shall afterwards be altered, without the consent of councils, and no map or plot of streets shall be entered of record, or have any validity, until approved by councils.

SECTION 3. No street shall be opened, widened, graded, or paved, except on petition to the Department of Public Works, signed by owners of property representing a majority of the feet abutting thereon, and no ordinance shall be passed by councils, authorizing such opening, grading, or paving, unless recommended by the said department.

SECTION 4. When the opening or widening of any street is duly authorized, it shall be the duty of the city solicitor to apply, by petition, to any court of common pleas of the proper county, for the appointment of viewers, to appraise the damages, and assess the benefits accruing therefrom, in each case, and the court shall, thereupon, appoint three disinterested and well qualified freeholders, for that purpose.

SECTION 5. The said viewers shall, before entering upon their duties, be severally sworn or affirmed to perform the duties of their appointment with impartiality and fidelity. They shall

I. Give such notice as may be directed by the court of the time and place, when and where they will meet and view the premises, and receive claims for damages, and also of the time and place when they will hear evidence on the subject of benefits and damages.

II. They shall have power to administer oaths and affirmations to witnesses whom they may examine.

III. Make a true and conscionable appraisalment of the damages, taking into consideration the advantages and benefits, as well as disadvantages, which any owner or owners will sustain by reason of the proposed improvement.

IV. Assess the damages so ascertained equitably and justly upon the properties to be benefited by the improvement.

V. Prepare a plot of the proposed improvement, indicating its location, and the location, boundaries and improvements of each property damaged or benefited, with the name of the owners respectively.

VI. Prepare a statement, showing the amount of damage allowed, and the assessment of benefits made in each case.

VII. Give ten days' notice to the owner of each property of a time and place, when and where said plot and statement may be examined, and complaints or evidence on the subject heard.

VIII. Hear and consider complaints and evidence presented, at the time and place appointed, and after making such modifications, if any, as they may deem just, make report to the Department of Public Works, accompanied by the plot aforesaid, stating the damages allowed in each case, and to whom payable, and also describing each property assessed, the amount assessed thereon, and the name of the owner.

SECTION 6. The Department of Public Works shall hear appeals by any party aggrieved by the report of the viewers, and shall have power to approve the report, to send the same back for further action, or quash the proceedings.

SECTION 7. When the report of viewers is approved by the department, such approval shall be final, unless within ten days thereafter a person interested shall present a petition to the court of common pleas, by whom

the viewers were appointed, setting forth the facts, and that injustice has been done to the petitioner by the report. The department shall, upon notice of the filing of said petition, certify to the court all the papers and proceedings in the case, and thereupon the court shall take such action in the premises as they may deem right and proper, and shall have power to hear evidence, and modify or approve the report, or quash the proceedings, or appoint reviewers, who shall proceed in like manner, and the court shall have like power to modify, approve, or quash their report.

SECTION 8. The amount of damages shall, in all cases, be determined by jury, according to the course of the common law, upon the demand of any party interested, but such demand shall be made within twenty days after the filing of the original report, and the demandant shall file a bond, with surety, to be approved by the court, to prosecute the appeal with effect. In case the demandant shall not obtain, by verdict of the jury, a more favorable award, he shall pay all the costs of the appeal, and in case the awards, as fixed by the jury, differ from the original report of the viewers, the court shall make the changes necessary to conform thereto. The court shall have authority to consolidate pending appeals, relating to any one proceeding, and make such order therein for speedy trial as it may deem advisable.

SECTION 9. The damages, cost, and expense of grading, paving, or macadamizing streets or alleys, shall be assessed and collected in the following manner:

The department, or officer having charge of the subject matter, shall present a petition to the court of common pleas of the proper county, stating the facts, whereupon said court shall appoint three disinterested and well qualified freeholders, who shall appraise the damages, and assess the same, together with the cost and expense of the improvement, as follows:

I. They shall first inquire whether the property abutting upon the improvement is benefited to the extent of the cost of the improvement and the damages resulting therefrom, and if they shall so find, they shall assess the same justly and equitably according to the benefits upon each lot, piece, or parcel of land, fronting and abutting upon the improvement. No property, however, shall be assessed a sum amounting to more than twenty-five per cent. of its value, as assessed for purposes of city taxation.

II. In case the property abutting upon said improvement is not benefited according to the above limitation to the extent of the cost and damage, said viewers shall assess the excess upon any other lots, pieces, or parcels of land in the vicinity of the improvement, and benefited thereby, subject to the same limitation and in like manner.

The proceedings of the said viewers and the action on their report shall be the same as is hereinbefore provided in the case of street openings.

SECTION 10. Should any assessment for opening, widening, grading, or paving, be found insufficient, or declared invalid, an additional or new assessment may be ordered by councils, as in other cases.

SECTION 11. Councils may, upon the recommendation of the Department of Public Works, authorize the construction of sewers in any street, alley, public ground, or private property, the cost of which shall be assessed as follows:

The councils shall adopt, by ordinance, one of the following plans:

I. The cost may be provided for by general taxation; or,

II. The cost may be assessed on the property benefited, in the same manner as hereinbefore provided for the opening of streets, or

III. Sewers may be divided into two classes, lateral and main. The

cost of lateral sewers shall be assessed on the property abutting, by an equal assessment, upon the foot front, and a reasonable proportion of the cost of main sewers upon the property abutting, by an equal assessment, upon the foot front, the amount of which shall be fixed by ordinance, and the balance shall be provided for by general taxation.

In case it may be necessary to construct sewers through private property, councils may provide therefor, and the damages to the property owner, after deducting his benefits, shall be ascertained in the same manner as hereinbefore provided for street openings, and the amount of the damages remaining, shall be included as a part of the cost of the same, and paid accordingly; or,

IV. Councils may establish sewer districts, and provide, by ordinance, for the assessment of the cost of constructing sewers therein.

SECTION 12. All municipal assessments, for improvements, shall be filed in the office of the city treasurer, for collection, who shall cause sixty days' notice to be given to each party assessed, either by service on the owner, or left upon the assessed premises, that the assessments are due and payable, together with interest, from the completion of the improvement. If not paid within that time, the delinquent assessments shall be, by the controller, placed in the hands of the city solicitor for collection, and said solicitor shall proceed to collect the same, together with five per cent. additional, and interest, from the completion of the improvement, by municipal claim, filed against the delinquent owner, describing the premises upon which writs of *scire facias* may issue. When an owner has two or more lots, against which there is an assessment for the same improvement, all of said lots shall be embraced in one claim.

SECTION 13. The term "owner" shall be construed to mean all individuals, corporations, public or private, and associations having any title or interest in the property appraised or assessed, and in case of leaseholds or different estates in the same property, the viewers shall have power to apportion the damages or assessments among the different owners, or between the lessors and lessees, and report how much each one shall receive or pay.

SECTION 14. If the owner to whom any notice required to be given by this act, is a non-resident of the city, and his place of residence is unknown, or if the ownership of the property cannot be ascertained, the notice shall be posted on the premises, and a copy left with the occupant if there be one.

SECTION 15. The assessments shall be the first liens upon the properties assessed, and shall, if filed within six months after the final confirmation of the assessments, continue liens until paid and satisfied, and may be revived as other liens, and shall not be divested by any judicial or other sale, except to the extent to which distribution shall be made out of the proceeds of such sale.

SECTION 16. Every claim filed shall be a plain statement, in which the corporate name of the city shall be used as plaintiff and the owner or owners named as defendants, and shall contain a description of the property or properties against which it is filed, the nature and kind of work done, and time when the same was completed, and the date of the ordinance or ordinances under which the work was instituted.

SECTION 17. No mistake in the name of the owner shall vitiate the claim, but the court shall have power at any time, on motion, to correct mistakes of description and add to or strike out names as defendants. Any owner whose name shall be added as defendant after the filing of the claim, shall be served with a *scire facias* before judgment shall be entered against him.

A sale on a *levari facias* shall convey only the interests of those who are named as defendants in the writ, but a judgment or sale against a reputed owner, or one having a limited estate or interest, shall not prevent a subsequent judgment or sale against the true owner.

Where the defendant in any writ of *scire facias* shall be a corporation, and the property assessed cannot be sold, the *scire facias* shall be proceeded upon to judgment, and a writ of *fieri facias* shall be issued thereon, by virtue of which any personal property of the corporation, wherever situate, may be levied on and sold, or an attachment in execution may be issued, as in other cases.

SECTION 18. When a claim shall be filed and *scire facias* issued upon any assessment, it shall not be necessary to file an affidavit of claim, but the defendant may file an affidavit of defense. Judgment may be entered in default of appearance, or sufficient affidavit of defense at any time after the return day, and ten days' service of the writ, or upon two *nihilis*, and all matters necessary to support the claim not denied in the affidavit of defense shall be taken as admitted on the trial.

SECTION 19. When the ownership of a lot is unknown, the claim shall be filed against "Unknown Owner," and indexed accordingly. A *scire facias* may issue thereon in like manner as on other claims, notice of which shall be published by the sheriff in the official newspaper of the city, once a week, for two weeks, with a full description of the lot, the amount assessed thereon, and for what purpose the assessment was made, and the lot may be sold on *levari facias* in the same manner and with the same effect, as if the real owner had been named.

SECTION 20. In case any property be sold in the name of "Unknown Owner," for any municipal claim, the real owner may, within two years, redeem the property upon payment to the purchaser or his heirs or assigns, of the amount of the bid, with interest, and ten per cent. additional, and all municipal claims and taxes paid upon the premises after the sale. Any judgment creditor or mortgagee may redeem, in the name of the real owner, the property so sold under the terms and conditions provided for redemption by the owner. In such case, the liens of all judgments and mortgages existing at the date of the sale shall be reinstated in their order, but the creditor redeeming shall have the first lien for the amount expended in such redemption.

SECTION 21. Viewers shall each receive such per diem compensation for every day necessarily employed in the discharge of their duties as councils may by ordinance prescribe, which, with all other necessary expenses connected with their proceedings, shall be added to the damages and cost of the improvement, and assessed and collected in like manner for the use of the city.

SECTION 22. When a petition is presented for the re-grading or re-paving of any street or other highway, or part thereof, and the cost of the original grading or paving was paid by the property owners, councils shall refer the petition to the Department of Public Works, which shall appoint viewers to inquire and report to said department whether the improvement is of local or general benefit, and if they report that it is in whole, or in part, of local benefit, they shall designate the district to be benefitted thereby, and the proportion to be paid by such district.

SECTION 23. On the recommendation of the Department of Public Works founded upon the report of the viewers, councils shall have power to provide by ordinance for the re-grading or re-paving of said streets or highways or parts thereof, and the cost and expense thereof shall be assessed and collected in accordance with such report.

SECTION 24. When an ordinance for the re-grading or re-paving of any street or highway or part thereof shall have been passed by councils, an appeal may be taken, by any party aggrieved, from the action of councils in determining the proportion to be paid by the property owners, if any, within ten days, to the court of common pleas of the proper county, and the said court shall review the same upon exceptions, which shall be filed with the appeal. All action under the ordinance shall be suspended until the final order of court thereon, and such court shall have power to direct such modifications of the action of councils in determining such proportion, as may be just and proper. Should the same be changed or modified, the ordinance shall be of no effect unless reenacted, changing the proportion of cost, in accordance with the order of court.

SECTION 25. Whenever any street, or other highway, or part thereof, shall have been re-graded or re-paved, under an ordinance directing a local assessment therefor, the proportion of the cost and expense thereof, which may be ordered to be paid by local assessment, shall be assessed by viewers, to be appointed by the board of public works, upon the properties in the district designated, in proportion to the benefits to said properties, respectively, in the same manner, and subject to the same regulations relating to the assessment of damages caused by the opening of streets, so far as applicable.

SECTION 26. The foregoing provisions for re-grading and re-paving streets, upon petition presented, and at the cost of property owners, shall not prevent councils from re-grading and re-paving streets or highways, at the general expense, when they may deem it expedient so to do.

SECTION 27. Owners of property shall pave and curb the sidewalks with such materials, and keep the same in repair, under such regulations as may be prescribed by ordinance.

SECTION 28. Upon the failure of any owner to pave or curb the sidewalks, in front of the property of such owner, within twenty days after receiving notice from the proper authority, so to do, the same may be done by the city, and the expense thereof, together with interest and costs, shall be a lien on the premises, for which a claim may be filed and collected, as other claims under the provisions of this act.

SECTION 29. Petitions for the opening, grading, or paving of any street or highway, shall be accompanied by an affidavit of two or more of the signers thereof, setting forth that the names attached thereto are the genuine signatures of the persons represented; that they are owners of property on said street or highway, or portion thereof, to be opened, graded, or paved, and that the signers thereof own a majority of the feet front of the property abutting thereon. The fact that said petition was so signed shall not be questioned in any subsequent proceeding.

SECTION 30. In all cases of opening, grading, or paving of streets, councils may discontinue proceedings at any time before actual entry upon the property.

SECTION 31. The functions assigned by this act to the department of public works, shall be done, and performed in cities, where no such department may be established, by such officers as may be designated by ordinance, and with like force and effect, and under the same rules and regulations, as are herein provided in reference to the department of public works.

ARTICLE XXI.

WARDS.

SECTION 1. Wards may be divided, or new wards created, by ordinance of councils, on petition, accompanied with a plot, describing the boundaries of the proposed new ward, and contiguous wards out of which it is proposed to be formed.

SECTION 2. In creating a new ward, the number of taxables of the city shall be divided by the number of wards, including the proposed new ward, and the quotient shall be the ratio of taxables for such new ward, and for the remaining part of the ward, or wards out of which it is taken, and no new ward shall be created, unless it and the ward, or wards out of which it is formed, each contain at least such ratio of taxables after division.

SECTION 3. Wards may be consolidated by ordinance of council.

ARTICLE XXII.

ANNEXATION.

SECTION 1. A borough, or township, or part of a township, may be annexed to any adjacent city, in the following manner, viz:

In the case of a borough, the council thereof may pass an ordinance for such annexation, on petition, signed by three fifths of the taxables of such borough.

In the case of a township, or part of a township, when three fifths of the taxables thereof shall present a petition to the councils of the city, praying for such annexation, which petition shall be accompanied by a draft of the territory proposed to be annexed.

SECTION 2. On presentation of such petition, or a certified copy of such ordinance, to the councils of the city, notice thereof shall be given, by publication, once a week, for two weeks, in the official newspaper of the city, and by handbills posted in the district or borough proposed to be annexed, and after such notice, such borough, township, or part of a township, may be annexed by ordinance, to the said city, and shall thereafter be a part thereof.

SECTION 3. The action of the city councils in such case shall be final, unless an appeal therefrom be taken by at least fifteen freeholders of the district, borough, or city, within ten days after the approval of the ordinance, to the court of common pleas of the proper county, and upon such appeal, the clerks of the city councils shall certify to the court all the papers and proceedings, whereupon it shall be the duty of the court to examine said proceedings, and if the court shall find the same to have been regularly and lawfully conducted, the action of councils shall be affirmed.

ARTICLE XXIII.

EXCEPTIONS APPLYING TO CITIES OF THE THIRD, FOURTH AND FIFTH CLASSES.

SECTION 1. In cities of the fourth and fifth classes, councils may provide, by ordinance, for representation in select council, by dividing the whole number of taxables by the whole number of wards, for a ratio. Each ward shall be entitled to a member for each ratio, and an additional one for each fraction exceeding three fifths of a ratio. Should a ward not

contain more than three fifths of a ratio, or more than three hundred taxables, it shall be attached to one or more adjacent wards for representation.

SECTION 2. In cities of the fourth and fifth classes, councils may regulate their sessions by ordinance.

SECTION 3. In cities of the fifth class, the printing required by Sections two, six, and seven, of Article IV, may be dispensed with if, by general ordinance, the councils shall so determine.

SECTION 4. Articles VI, VII, VIII, X, XII, XIII, XIV, shall only apply to cities of the fourth and fifth classes, as far as the same, or parts thereof, may be adopted by ordinance, and where the departments are created by this act are not adopted in whole or in part, councils shall provide, by ordinance, for the performance of the necessary duties appertaining to the same.

SECTION 5. Section twelve, of article XXIV, shall not apply to cities of the fifth class, unless adopted by ordinance.

SECTION 6. Article VIII shall not apply to cities of the third class, unless adopted by ordinance.

SECTION 7. The functions of the department of public safety may, in cities of the third class, be exercised by such officers as shall be designated or created by ordinance. All subordinate officers and employes of the department,—except police officers, who shall be appointed by the mayor,—shall be appointed by the department, subject to confirmation by select council.

SECTION 8. Whenever, in cities of the third, fourth, or fifth class, an ordinance is passed by councils adopting any provision of this act from which they are excepted by this article, and which they are authorized to adopt, a certified copy of such ordinance shall be filed in the office of the Secretary of the Commonwealth, and published in the appendix to the next ensuing volume of the pamphlet laws.

ARTICLE XXIV.

GENERAL PROVISIONS.

SECTION 1. Every person who shall promise, offer or give to a candidate for a municipal office, or to any city officer, any money or thing of value, with intent corruptly to influence his official action in any matter, shall be guilty of bribery.

SECTION 2. If any officer of a city, or any person in the service of a city, shall corruptly accept any gift made for the purpose of influencing his official action, he shall be guilty of bribery.

SECTION 3. Any person convicted of bribery under the provisions of this act, shall be punished by a fine not exceeding one thousand dollars, and imprisonment for a period not exceeding two years, and shall be forever incapable of holding any office of trust, honor, or profit in this Commonwealth.

SECTION 4. No witness shall be excused from testifying in any criminal proceeding, or in any investigation or inquiry before either branch of the councils, or any committee thereof, or any officer of the city having the right to conduct the investigation, touching his knowledge of any offense committed against the provisions of this act. But such testimony shall not be used against him in any criminal prosecution whatever, and the accused shall not be convicted in any court on the testimony of an accomplice, unless the same be corroborated by other evidence, or the circumstances of the case.

SECTION 5. Any person who shall wilfully swear falsely in any oath or affirmation, authorized or required by this act, shall be guilty of perjury.

SECTION 6. Any person holding office, whether by election or appointment, under a city government, who shall, during his term of office, accept or retain any other civil office of emolument under the government of the United States, the State, or the city, shall be deemed thereby to have vacated his city office. No person shall hold more than one office in a city government at the same time, nor shall an officer of the city hold an office under the county government, except when he holds such office *ex officio*.

SECTION 7. All officers of a city shall reside within its limits, otherwise their offices shall be vacated.

SECTION 8. Councils shall establish, by general ordinance, the salary of each officer of the city, and the amount of the official bond, with the surety thereon, and by whom the same shall be approved, and where the boundaries of a city embrace the entire county, shall prescribe the compensation of all county officers, and their clerks or employés, whose salaries are paid out of the city treasury.

SECTION 9. The salaries of officers shall not be increased or diminished, after they shall have been elected or appointed.

SECTION 10. No person shall be disqualified from acting as a judge, justice, or juror in any action or proceeding in which the city is interested, by reason of being an inhabitant or taxpayer in the city.

SECTION 11. Judgments recovered against, and payable by the city, and remaining unpaid with the interest due, and to become due thereon, shall be reported to the councils, by the city solicitor, at their first session after the same shall become payable, and if there shall be no funds in the treasury provided for, and applicable to the payment thereof, the amount shall be raised in the next levy of taxes. Such judgments shall be paid in the order of their priority, out of the first moneys paid into the city treasury on account thereof, by reason of such levy, but if there be any moneys in the treasury not otherwise appropriated, councils shall direct the payment therefrom of the judgments in the order of their priority, and the plaintiffs, in such judgments shall have the right to enforce compliance with the provisions hereof by mandamus or other proper process, but shall not have the right to collect or compel the payment of any such judgments in any other manner, or out of any other funds of the city.

SECTION 12. Councils shall provide for a registry of all the real estate in the city, showing the location and dimensions of each property and the owners thereof, and each subsequent sub-division or change of ownership.

SECTION 13. When such registry is provided for, it shall be the duty of owners of real estate, to make report thereof to such officer, as may be designated, giving the precise dimensions and locality of the premises, and producing the instrument under which title is claimed, or a certified copy thereof. No deed for real estate within the limits of the city shall be recorded, unless first delivered to the proper officer, and registered by him, and upon any final decree for the partition of such property, a description of the purparts, and the names of the parties taking thereunder, shall be transmitted to the proper officer for registry.

SECTION 14. Councils may provide for the enforcement of the provisions for the establishment of the registry, by imposing fines and penalties for non-compliance therewith.

SECTION 15. In cities of the first class, there shall be a Board of Harbor Commissioners, consisting of five persons, to be appointed, from time to

time, by the mayor, on the recommendation of the executive council of the board of trade, all of whom shall serve without compensation.

SECTION 16. This board shall perform all the duties, and exercise all the powers imposed and conferred by law on port wardens, and the office of port warden is hereby abolished in such cities.

SECTION 17. In addition to the powers now conferred by law on port wardens, the Board of Harbor Commissioners shall have authority to regulate the use of wharves by steam vessels running in regular lines between such cities and other ports, foreign or domestic, and by other vessels, in such manner, however, as not to interfere with the rights of the owners of wharf property, and under proper penalties to be prescribed by them; and the harbor master shall enforce such regulations.

SECTION 18. Existing laws and ordinances not inconsistent herewith regulating the use of the docks and wharves shall remain in force, and penalties for violations thereof, and such as may hereafter be prescribed by ordinance or the rules of the board, shall be enforced as now, or hereafter provided by law or ordinance, or by the rules of the board.

SECTION 19. The commissioners of the sinking fund and directors of the department of education shall serve without pay.

SECTION 20. All ordinances shall be published in the official newspaper of the city, within fifteen days after their approval, and also recorded in a book, to be provided for that purpose in the office of the mayor.

SECTION 21. All ordinances and resolutions of the city may be proved by the seal of the corporation, attested by the proper officer, and when printed and published by authority of the corporation, the same shall be received in evidence in all courts and places without further proof.

SECTION 22. The corporate powers, and the provisions for the government of cities now in existence by virtue of the laws of the Commonwealth, shall be and remain as now provided by law, except where they may be repealed or superseded by this act, or may be inconsistent therewith, and all acts inconsistent with this act shall be and the same are hereby repealed.

ARTICLE XXV.

SURRENDER OF CORPORATE RIGHTS.

SECTION 1. Any city containing not more than fifteen thousand inhabitants may surrender its corporate rights as a city, and be reduced to a borough, in the following manner, to wit: On petition of one hundred electors of the city, an ordinance may be passed submitting to the qualified voters of the city, at a special election to be held for that purpose, the question whether the city government shall be continued as such or the city converted into a borough. Should the majority of votes be in favor of such change, the returns of the election shall be certified by the officers of the election to the court of common pleas of the proper county, as in other cases, and the court shall thereupon make a decree annulling the corporate rights of such city, and shall further decree that the territory embraced therein be incorporated into a borough under the general borough laws of this Commonwealth.

SECTION 2. The election prescribed in the preceding section shall be held and conducted as other elections are now by law conducted.

SECTION 3. The surrender of corporate rights shall not be held to affect rights accrued or liabilities incurred by any such corporation, but the new corporation shall succeed to all the rights, and be subject to all the liabilities of the former corporation, for the purpose of winding up its affairs.

SCHEDULE.

SECTION 1. The first elections under this act, shall be held on the third Tuesday of February, happening not within thirty days after the date of the approval thereof.

SECTION 2. It shall be the duty of the persons elected to councils at the first election under this act to assemble in their respective chambers on the first Monday of April following their election at twelve o'clock, meridian, and thereupon each council shall organize by electing one of its number as president, and after the members are sworn, such other officers as may be necessary, and said councils shall thereafter be the councils of the city.

SECTION 3. At the first election under this act members of select council and of the Department of Education shall be elected one third to serve for one year, one third to serve for two years, and one third to serve for three years.

SECTION 4. The first apportionment for members of common council shall be made as soon as possible after the approval of this act, and until such apportionment is made, members of common council shall be elected in the manner now provided by law.

SECTION 5. At the first election by councils for directors of the Board of Charities and Correction under this act, the common council shall elect one director to serve for the term of one year, and one for three years, and the select council shall elect one to serve for the term of two years, and one for four years, and at the expiration of the one year term, and every alternate year thereafter, the common council shall elect one director to serve for four years. At the expiration of the said term of two years, and every alternate year thereafter, the select council shall elect one director to serve for four years.

SECTION 6. For the purpose of enacting legislation to properly carry out the provisions of this act, the councils first elected thereunder, may continue in session, and by adjournment from time to time, as long as may be necessary, not exceeding one year, and it shall be their duty, as soon as conveniently may be, to enact ordinances providing for the reorganization of the several departments of the city, so as to conform to the requirements of this act. All executive powers and duties of the several officers of the city, not hereinbefore otherwise distributed, shall be assigned to the appropriate department hereby created, or bureau authorized by this act, and when so assigned, all departments, bureaus, and offices now existing, shall be abolished.

SECTION 7. In order to increase efficiency and promote economy, it shall be the duty of councils to abolish any office not retained by this act, and transfer its duties to another, as they may deem expedient.

SECTION 8. Every person who shall be connected with, or employed by, The Police Department;

The Fire Department, except the Fire Commissioners;

The Board of Health, except the members of the Board of Health;

The Guardians of the Poor, except the members of the Board of Guardians of the Poor;

On the passage of this act, shall be transferred, by operation hereof, to the appropriate department, hereby created, and shall receive the same salary or compensation now paid, until the same be altered by councils.

SECTION 9. The provisions of section nine, of article IX, relative to the ineligibility of city treasurers to re-appointment, shall not apply to any treasurer now in office, or already elected thereto.

SECTION 10. All salaried officers, whose offices are not abolished by this act, shall serve out the several terms for which they were respectively elected, and shall receive the same salary, fees, and emoluments to which they were severally entitled, before the passage of this act.

SECTION 11. All boards, officers, or employes not hereby abolished, superseded, or dispensed with shall continue to exercise their functions and duties until changed by law or ordinance duly passed, but they shall be attached to the department to which the property, interests, and duties confided to them respectively shall be assigned by the provisions hereof.

SECTION 12. In cities of the first class the chief engineer of the water department, the commissioner of highways, the commissioner of city property, and chief engineer and surveyor shall continue in office until the expiration of their several terms, and be transferred by operation hereof to the proper bureaus of the Department of Public Works hereinbefore created, and shall receive the same salary and compensation as at present, until the expiration of their respective terms.

SECTION 13. The present commissioner of highways in cities of the first-class shall be the head of the Department of Public Works until the expiration of his term, and in cities of the second class the present board of street viewers shall be the board of public works, until the expiration of their respective terms.

SECTION 14. The present receivers of taxes shall continue in office during the terms for which they were respectively elected or appointed, and in cities of the first class shall appoint the collector of delinquent taxes, on the expiration of the term of the present collector of delinquent taxes, and such appointee shall, during the term of his appointment, receive the same fees and emoluments to which he would have been entitled had this act not been passed.

SECTION 15. The present collectors of delinquent taxes in cities of the first class and their immediate successors, and the present collectors of delinquent taxes in cities of the second class, shall, until the expiration of their respective terms, and until their successors are elected or appointed, have the same powers as are now provided by law, in relation to their respective offices.

SECTION 16. The office of receiver of taxes in cities of the first class is abolished from and after the expiration of the term of the present incumbent.

SECTION 17. The city clerk and assistant clerk in cities of the second class shall serve out their respective terms.

SECTION 18. The time for the payment of taxes shall remain as at present until changed by ordinance.

SECTION 19. The controllers and treasurers of the several cities, already elected or appointed, shall continue in office, until the expiration of their respective terms.

SECTION 20. The provisions of this act, in relation to the Sinking Fund Commission shall not apply to sinking funds for railroad compromise indebtedness in cities of the second class.

SECTION 21. The first appointment of officers to be made, under the provisions of this act, whose appointments are conferred upon mayors now in office, and not elected, in contemplation of the exercise of the appointing power, shall be made by a board, consisting of the mayor and presidents of the two branches of councils, subject to the confirmation of the select council.

SECTION 22. Nothing contained in this act shall be construed to inter

fere with the present constitution of the gas trust or other trusts in cities of the first class.

SECTION 23. In cities of the first class, the offices of district surveyors and commissioners for the erection of public buildings, are hereby abolished.

SECTION 24. In cities of the second and third classes, where any street, or other highway, has been heretofore improved in any city, and the cost and expense thereof has not been collected, or liens filed, and also in all cases where the act or acts, under which the same have been improved have been, or shall be, declared unconstitutional, on account of the assessments being made by the frontage rule, and because of the proportion assessed on rural or suburban properties, the cost and expense of the same shall be assessed and collected in the same manner as herein provided for grading and paving streets, and with the same lien. Payments upon account of such streets or highways already made, shall be credited on any new assessment made under the provisions hereof.

SECTION 25. Assessments for streets constructed or in process of construction, or for which contracts have been made and assessments uncollected, except as otherwise provided in this schedule, shall be finished, and the cost and expense thereof collected under the existing laws in the several cities.

SECTION 26. In order that cities may be able to carry into effect the provisions of this act, and their finances not be deranged by existing debts, the councils are authorized to fund so much thereof, as they may deem advisable, and to issue bonds therefor, payable within thirty years, at a rate of interest not exceeding six per centum per annum, and to provide for the payment of the same, in the manner required by law. The bonds issued therefor shall be placed under the control of the Commissioners of the Sinking Fund, whose duty it shall be to sell the same, at not less than par, and apply the proceeds to the payment of the existing indebtedness, in such manner as may be directed by councils.

SECTION 27. The councils of existing cities shall, within one year from the approval of this act, designate by ordinance, such of the special acts of Assembly, or parts thereof in force, and not inconsistent herewith, as they severally desire to retain in their respective cities, and all acts not so designated, shall be, and the same are hereby repealed, from and after the approval of such ordinance.

SECTION 28. Such ordinance shall be presented to councils, and a time fixed for its consideration, at least two weeks thereafter, and be published at least one week in the official newspaper of the city. The action of the several cities in regard thereto, shall be reported to the next General Assembly, and shall be inserted in an appendix to the pamphlet laws.

SECTION 29. No right or interest which has become vested under any special act of Assembly, shall be impaired by the exercise of any power under this act.



APPENDIX.

MUNICIPAL INDEBTEDNESS AND TAXATION.

[From the Annual Message of Governor Hartranft, of 1875.]

The creation and increase of indebtedness by the municipalities of this Commonwealth the past few years have justly excited the apprehension of tax payers, and greatly augmented their burdens. So enormous has this evil become, that a provision was inserted in the new Constitution to check it, and at the last session, I approved an act for that purpose. While the letter of the Constitution may be open to technical criticism, its spirit and intention is, in my judgment, clear, that no city whose indebtedness at the adoption of the Constitution exceeded seven per cent., shall be permitted to increase the same, in the aggregate, to exceed three per cent. of the assessed value of the property therein. If additional legislation is necessary, compliance with the spirit of the Constitution, and protection to overburdened tax payers, demand we should permit no evasion of its wise and beneficent provisions.

MUNICIPAL GOVERNMENT.

[From the Annual Message of Governor Hartranft, of 1876.]

There is no political problem that, at the present time, occasions so much just alarm, and is obtaining more serious and anxious thought, than the government of cities, whose administration, in many sections of the country, is fraught with perils, not only to the material prosperity of our people, but to the welfare and permanence of the Republic. Is it not, therefore, incumbent upon those who are charged with the conduct of public affairs, as well as those who are concerned for the good and honor of the country, to carefully and diligently inquire into the causes of these mischiefs that attend upon the rule of our cities, and see if they spring from, or are the actual development of any inherent defect in the existing systems of government, or are the outcome of a merely transient tendency to extravagance, that, by its abuse, will work its own effectual cure? A glance at the enormous debts and stupendous schemes for public improvements, undertaken and in progress, or in contemplation by the numerous cities of the country, is sufficient inducement to this investigation, and will convince the most skeptical that a speedy and radical remedy must be found to arrest these extravagant expenditures, or the credit of our cities will be destroyed, and repudiation, to which resort some have already been driven, will be the only recourse from ruin. It will not do to mock at the voice of warning, and entrench ourselves in the belief that the natural growth of our cities, and the consequent accumulation of wealth, and appreciation of property therein, will liquidate all the bonds this generation can impose upon the next, for experience and history alike teach that extravagance grows with indulgence, and the only safe, wise, and honest course for individuals and communities to pursue is to live within their means and pay as they go.

The exercise of a local jurisdiction by towns and cities, had its origin in the remotest antiquity. The vestiges of this power can be traced in the exhumed remains of the

ancient cities of Phoenecia and Egypt. In the municipalities of Greece, political rights were clearly defined, and each city was sovereign, and acknowledged no authority but that of its own creation. Under the rule of Rome, we discover our idea of the modern municipality, as described by a distinguished historian: "A community, of which the citizens are members of the whole nation, all possessing the same rights and subject to the same burdens, but retaining their administration of law and government in all local matters, which concern not the nation at large." Of like character were the immunities and rights wrested from feudalism by the cities of the middle ages. These cities of the past were the conservatories of science and art, the abodes of industry, and the nurseries of political, moral, and religious freedom, and to them we are indebted for the principles of constitutional liberty and a knowledge of the practical methods of governments, so useful in the administration of our municipal affairs.

The cities of England obtained the right of local self-government about the beginning of the thirteenth century, and their growth in population and wealth kept pace with their independence and freedom from the exactions of the Crown. Their political importance, likewise, increased as their political power was augmented, and we find them graciously favored by kings and parliaments, in the latter having a representation of their own election. With enlarged privileges and greater prosperity, however, there grew up intolerable abuses, and measures had to be taken to restore them to their original design, as institutions for local government, to be controlled by those interested, and not by a favored few, whose only concern in their management was to accumulate fortune. It was manifest that these corporations had outlived their usefulness, and become a positive evil. All their powers were exceeded; they arrogated to themselves others never conferred; their councils were self-elected and chosen for life, and their legislation had no sympathy with, and never reflected the wishes of the citizens whose rights and property it was to affect. Maladministration was the rule rather than the exception in their management; property was wasted; money thoughtlessly and extravagantly expended; the officers were the creatures of their irresponsible counsels, and looked to them, and not the people for continuance of favor, and every form of corruption, speculation and fraud, were the product of a system which was originally inspired by a love of freedom, a desire for equal and exact justice, and a conviction that this local, or home rule, would best conserve the rights and property of citizens. So flagrant had abuses become in the administration of these cities that in 1835 the English Government appointed a commission of inquiry, to investigate the condition of her municipal corporations, and upon the report of this commission, which was a painful recital of maladministration, extravagance, misapplication of revenues, corruption, and favoritism, a law was enacted, under the provisions of which these corporations were made to conform to certain uniform regulations, and their powers restricted to the legitimate and useful purposes for which they were created. Our cities, counties and towns are similar to the sub-divisions that for centuries have existed in England, and form a system, which, in the language of a learned American jurist, "seems a part of the very nature of the race to which we belong;" and, upon this very point, an eminent foreign writer, having in view our Republic, significantly says: "Local assemblies of citizens constitute the strength of free nations. Municipal institutions are to liberty what primary schools are to science; they bring it within people's reach; they teach men how to use and enjoy it; a nation may establish a system of free government, but without the spirit of municipal institutions it cannot have the spirit of liberty." It is the genius of our institutions to bring the agencies of government as near as possible to the governed, and municipal corporations are the instrumentalities by which this intention is most effectually subserved. Our cities, counties, towns, road and school districts, exercise powers of local control, and it is a favorite theory of our political system, that those who are immediately and directly interested, will be more likely to administer their affairs with intelligence and economy than a central government, at a distance, and upon this theory the States have been divested of almost all authority over their municipalities, upon which latter have been conferred most of the agencies by which the government is brought into direct contact with the people. In the distribution of power, these corporations hav-

ing received the potential share in regulating the concerns of a large portion of our people, and their health, comfort, enlightenment, and prosperity must depend, therefore, in a great measure, upon the wisdom and justice of this local rule.

Until a recent period, the municipalities of the country enjoyed and deserved the confidence and favor of our people. They were simple in their constitutions, economical in their expenditures, in the main admirably governed, with men of intelligence, experience, character and property in their councils, who deemed it an honor, without compensation, to assist in their administration, and, as the public improvements were limited and only what were necessary, the temptations to avarice and corruption were few, and speculation and fraud unknown. To-day it is humiliating to observe the cities of the United States expose our intelligence and civilization to reproach, and, compared with the malversation and misgovernment of some of them, the maladministration of the English cities in 1835 seems respectable. In the management of a few of them, justice has simply been mocked, taxation meant confiscation, and debts were accumulated with such rapidity that the annual interest thereon is now greater than was the whole tax levy for all corporate purposes fifteen years ago. The aggregate of the debts of the cities of the United States, according to competent authority, reaches the enormous sum of seven hundred and sixty-nine millions, and this amount is believed to be rather under than above the actual indebtedness. Is it strange that the annual tax levy, instead of being a few mills, now averages, in our most important cities, two and a half per centum upon the assessed value of property? It is with reasonable apprehension, therefore, that the people are earnestly addressing themselves to the study of the causes of this evil, and the conviction is becoming wide spread that some remedy must be provided that will go to its very core and work a radical cure.

A tendency to extravagance began to manifest itself in this country in 1867, and was exhibited, most conspicuously, in the innumerable propositions for public improvements of every conceivable kind. Magnificent parks, extensive water-works, splendid city buildings, wide streets, with new and improved pavements, are some of the projects upon which lavish expenditures were made. In the frequent and immense outlays of moneys thus authorized, numerous avenues for fraud and speculation were opened, and officers connected with the disbursement of these great amounts suddenly grew rich, and having, by reason of their control of these expenditures, scores of adherents, they soon became the arbiters of the taxation of these cities. Irresponsible themselves, they aimed to secure the election of irresponsible men to city councils, that their corrupt practices might have the forms of law, and, emboldened by impunity and the supineness of respectable citizens, they endeavored to control, and, it is alleged, in some municipalities did corrupt the channels of justice, and shaped its decrees to suit their nefarious ends.

Our cities formerly had but few wants; their charters were simple in their provisions, easily understood, and conferred all the powers necessary for local government. Within the last few years, however, every department of local government, from the great city to the small school district, has been constantly applying to the State Legislature for extensions of authority. The rights of taxation and appropriating private property for public use, are extraordinary powers that no government should delegate, except in cases of absolute public need, and the use of the power should be limited by the necessity that invokes its exercise, and yet the Legislatures of the various States, in the last few years, have scattered these extraordinary powers broadcast over the land, and in the hands of inconsiderate and irresponsible men, they have been made, under the specious plea of public improvements, the engines of oppression and robbery. Many of the burdens our people have to bear, have been created by the vicious habit of issuing bonds at high rates of interest for contemplated improvements. Multitudinous national, State, city, county, ward, and school bonds have been issued, the smaller imitating the larger local interests in making these drafts on posterity at rates of interest ranging from four and a half to ten per centum per annum, and the payment of the interest on these bonds, and of the bonds themselves, as they mature, necessitates an annual taxation that is oppressive, and a constant drain upon industry and enterprise. The contrast afforded by a comparison of the government of the Commonwealth of

Pennsylvania with the government of her cities is curious and instructive. Twenty-five years ago, a like spirit of extravagance and mania for public improvements prevailed throughout the State, and her policy was marked by tremendous outlays in behalf of canals and other public works, and was the parent of a debt of forty millions of dollars, and of the corruptions and evil practices that aroused the people to the extraordinary effort which resulted in the constitutional amendment prohibiting an increase of the public debt, and providing a sinking fund for the payment of the interest, and an annual reduction of the principal. How different and gratifying is the spectacle to-day. With a yearly income scarcely exceeding six millions of dollars, and a State with four millions of inhabitants, the taxes have recently been decreased, and annually a large portion of the debt paid off, so that now the indebtedness amounts to but twenty-three millions of dollars. Of the revenues, for some years past, two million five hundred thousand dollars have been allotted to the payment of interest and the reduction of the public debt, leaving three millions and a half to be devoted to the payment of the expenses of the government, which include provision for our magnificent system of charities and schools, upon the latter of which alone, common and soldiers' orphans, one million five hundred thousand dollars are expended each year. The debts of our municipalities, on the contrary, have been increasing enormously, and apart from the public improvements, for which a large bonded indebtedness has been created, the expenses of our cities and towns have been growing annually with a pace that seems out of all proportions with their necessities. One source of this additional expense is the increased number of officials. The powers of government are too diversified, and require too much machinery. That mechanism is the best which contains the fewest parts, and governments are not exempt from this law.

The deplorable condition of some cities that are overburdened with debt, and with public improvements unfinished, that must be completed, is the result largely of the undue and strained assistance accorded to these municipalities by the State governments. Legislatures voted them the largest possible grants of power, Executives approved them, and the judiciary in some of the States have sustained every grant of power to tax, where the amount to be raised was to be dedicated to a public improvement, even if the benefit was remote and contingent, as in the construction of railways at a distance from a city to divert trade to its marts and other like projects. A well known and able writer asserts that our cities are the prey of jobbers, and the curse and puzzle of our civilization, and that this is more the result of the system than the fault of the city officials. Honest men cannot be made by legislation, but to the power for evil of those who are dishonest or careless a limit can and should be fixed. The principal source of abuse is not in the disposition to do wrong, but in the license to speculate and plunder. It is the power to do that which is done and not those who do it, wherein we must find the evil. Displace those in the present local legislatures, and others will take their positions who will soon be given to like practices.

We must not forget that there is a grave difference between the conscience of the individual and the public conscience. A man will hesitate, unless he is thoroughly dishonest, before he takes advantage of his neighbor, but the same man will not scruple a moment, when his approval is asked for a project, which, under the guise of a public improvement, is to despoil the whole community of a part of its property. Again, it is an admitted fact that every public enterprise always costs more, and sometimes twice as much, as a private one, and the cost to administer the several departments in our cities is a striking illustration of this truth.

Is there any good reason why the cost of the management of these departments should in some instances be four or five times in excess of the amount paid fifteen years ago, while compared therewith the increase of population and appreciation of property has been merely nominal.

Does the indifference and inertness with which this subject of the government of cities has been heretofore regarded, forbid the hope that there can be unanimity of sentiment among citizens to devise and enforce measures that will emancipate our cities from the inevitable consequences of these reckless expenditures, or will they await until their property is irremediably mortgaged, and their honor and fair fame smutched

with the stains of bankruptcy. The immunity from criticism and investigation which these schemes for public improvements enjoy, gives encouragement and protection to every invention of fraud and plunder, and people who are taxed, and who supinely submit year after year to these exactions, are to a great extent responsible therefor.

The bulk of the taxation in our great cities falls upon the property holders; the mass of the citizens do not feel its burdens, and are unconcerned about the public expenditure, or rejoice thereat, and approve them when they minister to their enjoyment, as do the parks, or add to their protection and benefits, as do the police and schools. This mass of citizens, forgetful of that cardinal principle of our institutions, "that those must vote the tax who pay it," control the elections and send men to the municipal legislatures, who, like themselves, frequently bear none of the public burdens, and are consequently improvident and wasteful. A large portion of our population is, therefore, taxed without representation, for no sane man will contend that this sort of representation is the right for which our fathers waged a seven years' war with England. Can laboring men believe that persistence in this policy will not work them serious and permanent injury? Does it require much foresight to see that this appropriation of private property by means of taxation, will drive manufactures, trade, and wealth from our cities to more congenial localities? Capital and enterprise will seek channels where the fullest freedom and the greatest profits can be obtained, and it is suicidal thus to dry up the very sources of our prosperity.

This sketch of the municipalities of other countries and our own, will, I hope, serve to show how essential they are to republican institutions, and how liable they are to abuse, and admonishes us that the question of their government is a delicate one, the consideration of which should be approached with the greatest caution.

We must take care that our efforts to mitigate the evils we feel do not beget others equally oppressive, and we will thus have change without benefit. Fortunately, the charters of municipal, unlike other corporations, are subject to alteration by the Legislature, and that body can amend them at pleasure. In view of the importance of the proper regulation of our cities, because of the vital relations they sustain to the trades and manufactures of our most thriving communities, and the welfare and happiness of their citizens, I recommend that the Legislature authorize the appointment of a commission of experienced persons to examine into the condition of our municipalities, and prepare such legislation for the consideration of the Legislature as will, in their opinion, meet the abuses sought to be remedied. It is my candid opinion that all the legislation upon the statute-books, referring to municipalities, should be repealed, and a comprehensive and uniform code enacted, the main features of which will not be the subject of perennial alteration.

Appended to this message will be found a detailed statement of the debts of a number of prominent cities of the country in 1867 and 1875, which affords a striking contrast, and is an instructive context to the discussion herein made. The table also shows the cost of the several departments of these city governments, and is a valuable help to a proper understanding of the expenditures of the various cities named. The materials for the statement were kindly furnished by the authorities of the several cities.

A STATEMENT of the Debts and Cost of Government of a number of

Cities.	Gross debt.	Debt in 1867.	Annual increase since 1867, and the cause of such increase.	Tax'ble value of property within the city limits.	Tax levy in 1867.	Tax levy now.
Allegheny.	\$1,667,000 00	\$300,935 49	1868, \$313,670 56. 1869, 316,559 56. 1870, 349,707 34. 1871, 986,500 00. 1872, 1,162,000 00. 1873, 1,388,000 00. 1874, 1,574,500 00. 1875, 1,667,000 00. Cause—improvement of parks, construction of sewers, improvements in water-works and reservoirs, building, &c., laying water pipes.	\$56,000,000 00	\$168,960,64	\$593,852 76
Albany.	\$1,780,000 Not including a water debt of \$900,000 00. Have \$334,463 46 in the gen'l sinking fund, and \$22,222 78 in water debt sinking fund.	\$744,500 00 Water debt \$850,000. In 1867, we had \$115,674 in gen'l sinking fund. Since that year, \$350,000 00 has been paid on the water debt, and \$400,000 in bonds issued for new works, reservoirs, and additional supply from the Hudson river.	Bonds issued for the following objects: 1870, \$350,000 for city building and street improvements. 1870, \$50,000 for new park. 1871, \$100,000 for street improvements and floating debt. 1872, \$100,000 for new park. 1874, \$154,000 for new park. 1874, \$400,000 for new water-works, reservoir, and additional supply. 1874, \$118,000 for site for new post office. 1874, \$50,000 for new park. 1875, \$100,000 for new high school. 1875, \$75,000 for new park.	Real estate, \$31,305,674 00 Personal \$3,764,550 00 Total, \$35,070,224 00 Real estate assessed at about 40 per ct. of its real value. Not more than 10 per ct. of the personal property is assessed.	\$493,202 00 which am't does not include county or State taxes.	1,225,000 00
Baltimore.	Funded, \$30,951,425 77 Guaranteed \$1,992,000 00 Total, \$32,943,425 77	Funded, \$20,337,622 73 Guaranteed \$2,425,000 00 Total, \$22,762,622 73	*	.....	1.40 on the 100	1.80 on the 100
Boston.	\$43,512,611 12	\$13,021,463 15	1867, \$12,998,559 91 1868, 14,011,656 91 Roxbury debt incl. 1869, \$16,959,500 91 1870, 18,687,350 91 Dorchester debt incl. 1871, \$26,472,916 80 1872, 28,628,535 82 1873, 30,553,116 80 1874, 42,890,785 77 Charlestown, Brighton, and West Roxbury debt included. 1875, \$43,414,829 99	\$793,767,900 00	\$6,968,208 55	\$10,523,136 00

* From Dec. 31, 1867, to Dec. 31, 1868, the increase was \$1,255,101 96, caused by the issue of \$1,700,000 stock to fund the floating debt, \$29,377 10 to close bounty balances, \$4,000 for City Hall account and the indorsement of \$150,000 Western Maryland RR., and \$37,000 Union RR. bonds; less \$1,775 14 stock and \$663,500 North-West Virginia RR. bonds, indorsed by city, which were redeemed and canceled. From Dec. 31, 1868, to Dec. 31, 1869, the increase was \$1,127,746 16, caused by the issue of \$885,800 stock for City Hall account, \$101,576 48 for building city jail, and \$199,159 68 for sundry accounts, together with the indorsement of \$5,000 Union RR. bonds; less \$63,000 N. W. Virginia bonds, and \$790 stock redeemed and canceled. From Dec. 31, 1869, to Dec. 31, 1870, the increase was \$1,618,654 62, caused by the issue of \$78,200 stock for City Hall, \$368,854 62 balance of \$5,000,000 water loan of 1875, and \$999,900, out of \$800,000 authorized, to fund the floating debt; and the indorsement of \$500,000 Western Maryland RR. bonds; less \$26,500 N. W. Virginia RR. bonds, and \$2,800 stock destroyed. From Dec. 31, 1870, to Dec. 31, 1871, the increase was \$942,400, caused by the indorsement of \$650,000 Western Maryland RR. bonds, and the issue of \$218,400 City Hall, and \$74,000 Funding Loan stock. From Dec. 31, 1871, to Oct. 31, 1872, the in-

Cities of the Country, furnished by the authorities of the same.

Millage now.	Millage in 1867.	Annual cost of police.	Annual cost of school department.	Annual cost of fire department.	Annual cost of water department.	Highway dept't how managed, and annual cost thereof.	Populat'n.
7½ mills.	16 mills.	\$47,000 00	\$118,554 60 includes expenses of public library which is under the control of the school board.	\$50,000 00	\$35,000 00	Under control of street committee of councils. Annual cost, \$40,000.	Census report of 1870, was not correct, two of the w'ds having been left out. Now about 72,000 to 75,000.
3.56 per cent.	3.56 per cent.	1875. \$110,000 00 1874. \$114,000 00	\$154,885 00, which sum includes about \$25,000 for finishing & furnish'g new school houses.	\$108,720 30 The ordinary expenses are about \$90,000. The balance is for extraordinary items.	\$25,000 to 30,000	Have a street department under the charge of a street commissioner. All work is let by a board of control, and the cost assessed upon and paid by the property benefited. Repairs to sewers drains, laying of cross walks, constructing receiving basins, &c., done by city laborers under charge of street commissioners, & paid out of city treasury. The amount of the latter kind of work would be about \$15,000 00 yearly.	1875. 85,000.
.....	.....	\$590,500 00	White schools, \$544,193 86 Colored \$43,396 47	\$143,000 00	\$436,934 84 which includes in 'st \$300,000, on the \$5,000,000 water loan of 1875.	.....	283,070.
.....	.....	1875. \$811,587 67	1875. 2,081,043 35	1875. \$191,448 35 Fire alarm telegraph, \$35,253 25	1875. \$1,650,263 13	\$2,193,396 45	1875. 341,919.

crease was \$930,100, by the issue of \$1,000,000 to the Western Maryland RR. Co., \$225,800 City Hall stock, and \$47,300 Jones' Falls stock; less \$68,000 N. W. Virginia RR., and \$275,000 Western Maryland RR. bonds, destroyed. From Oct. 31, 1872, to Oct. 31, 1873, the increase was \$1,007,000, caused by the issue of City Hall stock, (\$345,700) \$184,700 stock for the improvement of Jones' Falls, \$26,300 Funding Loan, \$200,000 for the extension of Patterson Park, \$387,800 on account of the loan of \$1,000,000 to the Valley RR. Co. of Virginia, and \$516,000 for temporary water supply; less \$653,500 N. W. Virginia RR. bonds redeemed and canceled. From Oct. 31, 1873, to Oct. 31, 1874, the increase was \$2,994,800, by the following issues of stock: \$612,200 to the Valley RR. Co. of Virginia, \$210,100 City Hall loan, \$139,400 Jones' Falls, \$1,900 loan, \$292,600 City Hall, \$1,902 loan, and \$1,740,500 on account of \$2,000,000 authorized to fund floating debt. From Oct. 31, 1874, to Oct. 31, 1875, the increase was \$847,700, by issues of the following stock: \$102,500 for improvement of Jones' Falls, \$15,300 for Valley RR. Co., \$207,400 City Hall loan, \$239,500 Funding loan, and \$263,000 of \$4,000,000 authorized for a permanent water supply.

A STATEMENT of the Debts and Cost of Government

Cities.	Gross Debt.	Debt in 1867.	Annual increase since 1867, and the cause of such increase.	Tax'ble value of property within the city limits.	Tax levy in 1867.	Tax levy now.
Chicago.	\$13,456,000 00	\$1,757,500 00	Cause of increase is owing to the extension of the water and sewerage systems, construction of public schools, tunnels, city hall, and other public works. The fire in 1871 should be noted.	\$303,705,140 00	\$2,519,080 42	\$5,466,692 50
Cleveland.	\$4,718,500 00	\$1,181,466 00	An average of about \$505,291. The extension of water-works, building a work house and house of correction. The construction of four large school buildings. The purchase of land for public parks, &c.	\$73,305,277 00	\$793,393 10	\$2,162,497 00
Detroit.	2,382,900 00	1,194,168 73	Cause.—New water works, new city hall, and public sewers.	\$27,000,000 00 Cash valuation, \$90,000,000 00	\$470,838 76	\$1,104,515 34
Louisville.	8,325,000 00	4,256,747 94	1869, \$1,768,000 00. 1870, 1871, 205,500 00. 1872, 1,243,000 00. 1873, 278,000 00. 1874, 1,822,000 00.	\$75,536,812 00	City, \$1 96 State, 40 per \$100	City, \$2 25 State, 40 per \$100
Milwaukee.	2,544,963 48	978,755 80	\$1,566,207 68. Total increase caused by building the water works, and railroad indebtedness.	\$52,585,664 33	\$424,761 09	\$1,055,412 09
Newark.	5,666,000 00	2,110,000	Public improvements.	\$78,578,298 00 Real. \$26,977,386 00 Personal.	City, \$455,500 Co., 272,000	City, \$999,000 Co., 843,000
New Orleans.	22,002,030 31	14,643,275 75	Owing to the fact that police boards and school boards, municipal courts and drainage boards are appointed under State laws, and have power to fix amounts, city must pay. Millions have been squandered in this way, and city powerless to prevent it.	\$118,637,715 00	\$1 50 on \$100	\$2 50 on \$100

of a number of Cities of the Country—Continued.

Millage now.	Millage in 1867.	Annual cost of police.	Annual cost of school department.	Annual cost of fire department.	Annual cost of water department.	Highway department. How managed, and the annual cost thereof.	Populat'n.
18 mills.	13 mills.	\$722,876 92	1,088,794 47	\$624,795 22	\$3,765,507 61	\$5,603,142 33	450,000.
28 mills.	25.15 mills.	162,840 36	\$356,095 24	\$161,991 64	\$58,467 78	Managed by a street commissioner, elected by the people for two years, who is a member of the board of improvements. Cost, \$92,256 37.	1870, 93,093. Estimated now, 156,000.
On cash value .01.17 for city, .02.16 for State and county.	City, .02, assessed value, .00666 cash value. State and county, .01, assessed value, .00333 cash value.	125,000 00	280,628 40	125,050 94	Self-supporting, paying current expenses and interest on bonded debt, until this year a levy of \$25,000 was made to pay towards interest.	Managed by wards, each ward paying its own expenses. \$35,675.	1874, 101,083.
.....	.....	In 1874 and 1875, \$170,000 00	Independent of city government.	135,000 00	Water works property valued at \$2,035,006 82 Conducting works, \$36,310 34	Street committees in two boards of general council.	100,700. Now about 140,000.
2.563 mills.	2.702 mills.	\$49,347 00	\$63,255 00	.....	Water works have been completed but a short time. Total cost, \$2,038,605 06.	City improvements are managed by a board of public works, who expend all moneys except police, fire, and schools.	100,400 in June last. Increase last five years, 29,200.
.....	.....	185,000 00	197,000 00	90,000 00	.....	Managed under a street committee of the common council. Cost for 1874, \$342,696 02	135,000.
.....	.....	1875, \$590,110 53	300,000 00	168,400 00	\$138,150 00	.....	203,000.

A STATEMENT of the Debts and Cost of Government

Cities.	Gross Debt.	Debt in 1867.	Annual increase since 1867, and the cause of such increase.	Tax'ble value of property within the city limits.	Tax levy in 1867.	Tax levy now.
New York.	122,807,280 00	32,991,742 29	\$11,226,942 00. The financial management. Several new boulevards, East river bridge, new court house, wooden pavements, &c., &c.	Real estate, \$883,643,545 Personal, \$217,300,154 Total, \$1,100,943,699	\$22,185,337 46	\$32,667,741 75
Philadelphia.	64,290,464 05	35,165,621 35	Cause.—Purchase of a park and general municipal purposes.	\$565,819,095 00	\$1 on the \$100	\$1 90 on the \$100, and a special tax of 25 cts. on the \$100, for the public buildings.
Portland.	5,254,628 55	1,673,100 00	Cause. — Mainly fire of 1866, and aid to railroads.	\$30,723,936 00	\$715,853 20	\$792,710 40
Providence.	8,818,046 00	1,663,000 00	\$119,700. Cause—Water works, sewers, city hall, opening streets, &c.	\$121,954,700	\$918,479 52	\$1,768,343 15
Richmond.	4,632,708 47	2,071,642 00	Internal improvements, enlargement of gas and water works, new reservoir, &c.	Real. \$29,750,000 Personal. \$11,700,000	\$1.20 per \$100	\$1.50 per \$100
St. Louis.	16,570,000 00	5,638,000 00	October 12, 1868, \$6,585,000. Water works, \$3,500,000; harbor and sewer improvement, \$850,000; floating debt, \$1,600,000; markets and parks, \$635,000; May 12, 1870, \$111,500; April, 1871, \$445,000; April, 1872, \$499,000; April, 1873, \$1,202,000; April, 1874, \$1,222,500; April, 1875, \$1,690,000. The bonds issued since 1870 are principally for water works purposes, sewers, bridge approaches, and floating debt.	\$173,000,000	14-10 per ct.	2 per cent.
Rochester.	5,420,000 00	1,003,000 00	Cannot give annual increase. Larger part of increase is for extraordinary contingencies.	Real. \$59,121,800 Personal. \$2,229,900	\$389,678 83	\$804,960 49

of a number of Cities of the Country—Continued.

Millage now.	Millage in 1867.	Annual cost of police.	Annual cost of school department	Annual cost of fire department	Annual cost of water department.	Highway department. How managed, and the annual cost thereof.	Populat'n.
2.67	2.94	\$3,364,475 Police commissioners have under their control the street cleaning, which costs, in addition, \$775,000.	3,689,500 00	1,234,742 00	\$255,000 00	Have a department of public w'ks, \$1,634,000 00 Managed by a commissioner and two assistants, under and by control of an ordinance of councils.	1,056,115
.....	.....	\$1,257,352	1,608,865 10	477,830 00	\$652,680 00	Cost per annum varies. For 1875, \$1,046,330 00	674,022
.....	.....	\$27,026 25	90,627 27	34,136 32	Water supplies by a private corporation.	1875. \$86,692 86. Increase of expenses as compared with last year, \$13,380 66.	1870, 34,418 1874, 35,000
\$14.50 per \$1,000	\$10.80 per \$1,000	\$228,630 57	\$217,160 32	\$128,665 05	\$140,000 00	By 3 commissioners under a committee of city council. \$220,184 50	100,675
15	12	86,490 39	68,972 42	34,819 36	Reservoir, \$213,130 54 Water works construction, \$21,475 65 Water works expenses, \$34,402 85 Water works extension, \$36,835 87	\$104,233 66	1870. 51,038 1874. 65,000
.....	.....	342,000 00	.....	325,000 00	For 6 months in 1874, \$249,664 14	Have a street, sewer and scavenger department.	500,000
\$13.31 on \$1,000	\$8.13 on \$1,000	87,856 58	163,662 11	53,000 00	Water works not finished.	Managed by a board of public w'ks, appoint'd by the mayor. \$48,200 00	83,000

A STATEMENT of the Debts and Cost of Government

Cities.	Gross Debt.	Debt in 1867.	Annual increase since 1867, and the cause of such increase.	Tax'ble value of property within the city limits.	Tax levy in 1867.	Tax levy now.
Pittsburg.	13,533,819 60	3,035,746 06	1867, \$3,035,746 06. 1868, 3,243,368 79. 1869, 3,539,486 35. 1870, 3,785,591 68. 1871, 4,533,125 57. 1872, 5,835,394 00. 1873, 9,661,701 15. 1874, 13,533,819 60.	\$152,136,718	\$203,414 53 (10 wards.)	\$873,000 (36 wards.)

of a Number of Cities of the Country—Continued.

Millage now.	Millage in 1867.	Annual cost of police.	Annual cost of school department	Annual cost of fire department	Annual cost of water department.	Highway department. How managed, and the annual cost thereof.	Populat'n.
6 5-6	16	196,000 00	1874. Including build'g & all other expenditures. \$678,983 41	1875. 133,000 00	1875. \$112,000 00	No such department.	124,942 Including S. Side borough, annexed 1872.

THE MUNICIPAL DEBT OF THE UNITED STATES.

[By Robert P. Porter, of Chicago.]

A debt of \$1,000,000,000—half the sum of the national debt, an annual expenditure of \$220,000,000—within \$40,000,000 of the national expenditures—liabilities increasing at the rate of \$50,000,000 yearly, involving an additional charge of \$3,000,000, and all this money handled by reckless men, and expended in ways unknown to the tax payer—such is a brief description of the evils arising out of our attempts to rule the large populations of our cities, made up of foreign and floating elements, through a government in form republican. Does this description disturb anybody? Seemingly it does not. Congressmen rave at the expenditure of a few thousands to clothe our shabby army, or to complete our military academy at West Point, but in local expenditures no one attempts to exercise any check, and the above is the measure of the yoke that has been imposed upon tax payers. For years the inhabitants of our large cities have been fleeced; for years they have been bowed down beneath a burden imposed upon them by universal suffrage, so heavy that it is not surprising to hear from the lips of a former Secretary of the Treasury, lately returned from Europe, that our municipal debts were the great stain on American credit abroad. A glance at the financial condition of one hundred and thirty cities now, and comparison with their condition ten years ago, may afford some trustworthy information in regard to a subject of which we have no statements affecting much precision, that can be used as a basis for comparison. To obtain correct conclusions on this subject it will be necessary to compare four elements; namely, debt, the valuation of property, the annual tax levy, and population in any particular city or town. This done, the aggregate proportions which these elements may bear to each other will give a correct idea of the increase of debt and taxation.

In the investigations just completed, one hundred and fifty cities, representing every State in the Union, were selected, and inquiry instituted as to their debt, valuation, taxation, and population in 1866 and in 1876. One hundred and thirty responded to the inquiry. The statistics furnished by the officials of the one hundred and thirty cities are as accurate as it has been found practicable to make them. They are, of course, defective in a few cases. Some reports do not supply specific information on all heads; in some cities no proper records seemingly are kept of these matters, and the debt of 1866 in a few instances could not be ascertained. These omissions have been supplied in each of the three elements represented—namely, debt, valuation, and taxation—by adding together all the complete returns, and estimating those omitted at the same relative proportion as the aggregate footings of the complete columns bear to each other. The reader will readily be able to discern where this has been done; in the debt columns, cities in which the debt of 1866 is exactly one third of that of 1876; in the valuation and taxation columns, in which the valuation and taxation are exactly half. The population of each city has been obtained with as much care as possible. In all cases where a late census has been taken these figures are used; but in cities where no census has been taken since 1870, the same methods have been employed as in obtaining the population of 1866; namely, by ascertaining the average yearly increase between 1860 and 1870, and multiplying it by six. The conclusions arrived at in this way are in the main correct. Of the other figures in the table it may be well to say that the statements sent by the city officials have been given exactly as received in every instance, excepting that of New York. Comptroller Kelly gave us as the debt of that city \$91,452,210 49. By a report, however, recently given in obedience to a demand of the Senate, we find the total bonded debt of the city is given at \$149,357,557. This is distributed in three classes: first, the funded or permanent debt, \$119,631,313; second, the temporary debt, \$22,371,400; third, revenue bonds, \$6,104,844. This gives a total of \$148,107,557, to which, in order to obtain the grand total given above, and also in our table, must be added the sum of \$1,250,000 for the bonded debt of the annexed portion of Westchester county. From the description of securities we learn that \$98,000,000 is classed as payable from taxation, and \$21,000,000 from the sinking fund.

The accompanying table will exhibit, at a glance, the condition of matters in nearly every city of importance in the United States:

TABLE SHOWING THE DEBT, VALUATION, TAXATION AND POPULATION OF ONE HUNDRED AND THIRTY CITIES
OF THE UNITED STATES, FOR THE YEARS 1866 AND 1876, RESPECTIVELY.

NAME OF CITY.	Total Debt, 1876.	Total Debt, 1866.	Valuation, 1876.	Valuation, 1866.	Annual Tax, 1876.	Annual Tax, 1866.	Population, 1876.	Population, 1866.
Albany, N. Y.,	\$2,762,000	\$865,500	\$35,617,154	\$26,977,000	\$1,171,530	\$1,010,011	73,595	68,640
Atlanta, Ga.,	2,357,000	820,000	20,000,000	5,700,000	384,000	57,000	30,000	16,892
Anrore, Ill.,	25,000	25,000	3,000,000	1,000,000	40,000	25,000	14,000	9,100
Allegheny, Pa.,	1,711,000	595,574	55,020,000	4,804,232	226,916	84,500	43,357	43,357
Augusta, Me.,	1,731,000	583,333	..	..	..	..	16,189	10,033
Adams, Mass.,	347,976	310,000	6,347,234	3,173,617	104,158	52,079	16,189	10,033
Arlington, Mass.,	350,043	78,065	5,786,482	2,803,241	71,566	35,753	5,000	4,862
Bloomington, Ill.,	222,500	12,865	5,083,039	1,579,810	129,500	23,697	19,099	11,584
Bangor, Me.,	587,000	234,700	10,469,156	7,290,525	274,777	238,298	19,418	17,536
Boston, Mass.,	43,390,497	13,021,463	74,878,100	415,362,345	9,270,804	5,274,484	311,109	221,651
Buffalo, N. Y.,	7,130,291	750,500	111,995,955	34,957,700	1,545,000	532,447	134,238	103,080
Baltimore, Md.,	33,343,251	21,928,656	228,816,100	144,926,217	4,089,310	2,316,643	300,315	245,379
Brooklyn, N. Y.,	35,758,114	9,722,274	227,013,123	136,424,786	4,854,382	1,885,909	483,232	344,323
Brookline, Mass.,	1,368,300	473,800	27,400,300	13,745,190	335,382	167,691	17,871	16,886
Beverly, Mass.,	1,022,490	670,540	8,365,480	4,282,740	125,854	62,927	6,718	6,365
Burlington, Iowa,	523,500	645,744	5,091,315	3,012,544	30,125	30,125	19,861	11,640
Belleville, Ill.,	244,726	80,000	2,969,119	1,210,675	58,000	30,000	9,000	7,912
Charleston, S. C.,	4,749,793	1,600,000	85,000,000	19,000,000	..	..	122,000	96,000
Chicago, Ill.,	17,831,692	5,397,064	108,038,178	195,953,250	4,046,800	1,719,004	407,681	224,251
Cambridge, Mass.,	4,741,500	841,092	62,636,153	28,385,700	1,033,717	389,237	47,778	34,204
Cincinnati, Ohio,	23,334,701	3,203,000	184,496,565	133,672,163	2,896,263	1,210,322	296,526	195,215
Camden, N. J.,	831,000	277,000	..	..	..	..	23,437	17,770
Cumberland, Md.,	349,900	50,000	4,000,000	357,900	71,500	20,000	10,442	6,461
Cleveland, Ohio,	7,261,000	2,120,333	..	..	..	..	145,683	73,144
Columbus, Ohio,	1,165,000	No debt.	27,147,741	14,935,050	257,903	108,278	40,000	26,186
Chelsea, Mass.,	1,611,650	794,400	17,759,530	8,879,765	311,802	155,931	20,695	16,486
Detroit, Mich.,	2,630,900	451,968	94,570,905	21,373,921	953,649	391,500	103,779	65,992
Dubuque, Iowa,	1,500,000	800,000	..	..	..	..	..	..
Davenport, Iowa,	286,175	450,000	6,313,555	3,848,900	121,266	30,315	24,810	16,529
Dayton, Ohio,	1,130,500	300,000	..	..	129,726	90,000	36,708	26,316
Decatur, Ill.,	89,000	33,500	2,857,851	3,929,925	41,452	40,920	9,000	5,882
Evansville, Ind.,	1,477,489	208,964	18,000,000	8,000,000	300,000	140,000	28,036	17,601
Elizabeth, N. J.,	5,181,092	1,710,364	16,255,555	8,127,777	828,000	114,000	26,391	17,126
Elmira, N. Y.,	294,400	98,133	..	..	..	..	20,171	12,990
East St. Louis, Ill.,	270,000	No debt.	5,300,000	2,300,000	93,800	11,700	7,000	4,542
Elgin, Ill.,	47,343	15,775	2,550,000	846,293	28,000	13,966	8,000	4,381
Erie, Pa.,	1,193,692	110,000	16,060,000	1,375,815	182,097	52,280	23,000	17,000
Fall River, Mass.,	3,195,032	195,032	48,320,485	24,460,242	529,258	294,629	34,406	21,670
Fitchburg, Mass.,	978,045	572,400	11,714,888	5,857,444	200,582	100,291	13,333	9,878
Fort Wayne, Ind.,	607,260	255,753	14,000,000	5,096,420	164,790	72,186	25,000	17,000
Fond du Lac, Wis.,	178,525	179,005	3,736,618	1,993,390	119,003	83,029	17,152	9,838
Freeport, Ill.,	69,000	80,400	4,200,000	3,400,000	27,000	22,000	10,000	6,882
Galveston, Texas,	1,273,000	493,478	..	..	..	..	15,000	10,000

TABLE SHOWING THE DEBT, ETC.—Continued.

NAME OF CITY.	Total Debt, 1876.	Total Debt, 1886.	Valuation, 1876.	Valuation, 1886.	Annual Tax, 1876.	Annual Tax, 1886.	Population, 1876.	Population, 1886.
Galena, Ill.,	\$75,091	\$177,352	\$223,793	\$730,977	\$5,179	\$12,229	8,060	8,060
Galesburg, Ill.,	100,000	28,000	4,800,000	1,200,000	97,000	38,000	12,000	8,060
Haverhill, Mass.,	362,217	176,314	10,334,257	5,545,139	181,934	128,209	14,960	11,853
Hartford, Conn.,	4,256,415	1,537,416	48,982,120	36,948,305	862,221	501,700	41,966	33,968
Hoboken, N. J.,	370,400	180,100	15,000,000	10,730,135	340,000	137,013	26,679	16,041
Holyoke, Mass.,	929,750	222,800	6,637,992	4,818,996	194,200	90,000	16,200	8,558
Humboldt, Mo.,	298,629	303,271	3,263,125	2,298,973	99,526	32,243	17,000	9,000
Indianapolis, Ind.,	1,066,000	300,000	60,345,930	23,702,402	844,943	353,356	36,330	36,330
Jersey City, N. J.,	13,967,450	4,655,816	62,000,000	31,000,000	1,022,175	5,011,038	116,000	61,318
Jonesville, Wis.,	39,825	22,500	3,800,000	2,302,000	46,000	30,000	8,954	8,954
Joliet, Wis.,	120,000	26,000	4,345,254	827,266	79,455	25,270	10,000	7,196
Jacksonville, Ill.,	316,400	38,028	3,731,701	377,900	97,336	18,420	12,000	7,070
Kansas, Mo.,	1,519,080	506,360	8,923,190	4,451,545	203,233	102,617	25,807	21,535
Lancaster, Pa.,	568,572	295,884	11,400,000	3,500,000	68,400	35,000	21,811	19,181
Lexington, Ky.,	32,000	10,666	5,508,944	2,754,472	73,203	36,616	18,089	12,009
La Salle, Ill.,	30,000	15,000	1,800,000	900,000	24,000	18,000	6,500	4,486
Leominster, Mass.,	338,000	47,000	3,980,933	1,990,466	66,923	33,461	5,000	3,746
Louisville, Ky.,	10,600,000	3,333,210	71,849,772	63,933,654	1,406,137	876,288	120,855	87,265
Lawrence, Mass.,	1,721,398	357,700	23,903,338	13,748,280	463,102	199,252	35,690	24,408
Lowell, Mass.,	2,331,000	452,000	39,398,464	21,984,759	543,649	319,633	43,388	39,287
Lynn, Mass.,	1,800,505	430,500	25,497,431	14,745,563	432,127	360,327	33,726	24,569
Leavenworth, Kansas,	483,498	161,166	7,360,888	3,862,930	112,253	98,486	21,136	13,695
Manchester, N. H.,	939,427	380,799	15,399,348	10,050,020	248,900	245,567	28,593	22,164
Memphis Tenn.,	5,711,991	2,479,408	22,653,600	30,819,298	583,088	291,544	43,835	37,819
Mobile, Ala.,	924,296	234,296	18,272,841	9,136,420	233,933	494,924	38,469	8,865
Minneapolis, Minn.,	1,050,000	No debt.	21,000,000	1,500,000	291,000	25,000	32,721	27,723
Malden, Mass.,	535,744	340,000	9,991,630	4,980,815	155,240	77,620	8,275	8,275
Medford, Mass.,	511,500	300,300	873,745	4,068,726	130,162	65,081	6,242	5,367
Melrose, Mass.,	296,665	182,890	4,666,889	2,333,444	62,874	31,437	5,000	4,000
Milwaukee, Wis.,	2,194,790	1,063,853	53,676,160	14,428,285	1,069,675	323,674	100,775	60,962
Nashville, Tenn.,	1,671,724	899,446	10,798,435	17,314,750	271,254	287,356	27,342	22,314
New Brunswick, N. J.,	113,350	40,000	7,000,000	5,000,000	220,944	96,853	17,339	13,537
Newton, Mass.,	1,248,000	381,000	28,290,965	14,100,482	392,201	196,101	16,105	10,733
Newburgh, N. Y.,	324,000	329,450	11,821,025	8,080,660	81,566	65,838	18,104	16,286
Natick, Mass.,	298,000	60,000	3,725,125	1,862,562	63,821	31,910	6,943	6,144
Northampton, Mass.,	617,873	468,906	7,645,300	3,822,630	117,841	58,928	12,183	8,811
New Haven, Conn.,	936,081	175,000	46,000,000	31,932,292	437,000	159,661	57,783	46,210
New Orleans, La.,	22,638,779	13,858,413	119,000,000	126,000,000	1,780,000	1,890,000	203,489	182,318
New York, N. Y.,	149,357,557	33,654,683	1,111,051,343	736,989,908	31,109,521	16,950,768	1,249,868	867,635
Newark, N. J.,	8,610,000	253,666	97,116,004	48,558,002	1,637,381	828,691	124,929	91,811
Norfolk, Va.,	2,265,199	1,429,345	10,210,963	5,597,070	246,034	96,967	22,106	17,427
New Bedford, Mass.,	1,178,000	392,100	26,750,202	21,359,100	437,355	340,382	20,000	20,738
Newburyport, Mass.,	407,666	214,725	7,725,617	7,214,200	150,408	161,357	12,305	12,918
Newport, R. I.,	962,000	94,500	7,509,800	4,085,152	122,000	77,440	11,715	11,715
Oshkosh, Wis.,	61,000	170,000	5,146,640	737,604	131,603	68,302	16,669	10,032

Oswego, N. Y.,	419	7,033,067	3,566,534	373,396	181,648	23,347	19,285
Peoria, Ill.,	1,256	14,300,860	3,400,000	27,500	22,000	35,000	19,480
Portland, Me.,	454,122	2,478,356	29,004,115	791,876	741,568	34,462	24,380
Pittsburg, Pa.,	6,073,300	122,942,173	100,116,000	1,108,542	314,879	108,211	71,352
Providence, R. I.,	13,772,466	121,065,200	83,448,800	1,755,445	784,418	100,675	61,608
Paterson, N. J.,	9,632,246	23,329,946	17,500,000	591,246	350,000	41,974	37,981
Philadelphia, Pa.,	1,357,500	595,413,378	162,831,829	11,739,364	6,513,273	860,000	630,934
Peabody, Mass.,	66,169,271	343,000	3,075,975	91,570	45,717	7,800	6,950
Quincy, Ill.,	342,000	6,151,950	8,075,503	176,814	76,717	30,000	19,876
Rochester, N. Y.,	1,666,376	9,715,149	1,482,797	121,776	53,864	15,000	9,408
Rochester, N. Y.,	255,565	4,100,000	11,004,000	1,010,600	349,269	70,000	56,713
Reading, Pa.,	5,540,186	55,664,970	4,000,000	161,981	70,000	29,722	29,722
Rock Island, Ill.,	1,171,446	35,398,667	876,502	42,000	12,757	9,000	7,377
Richmond, Va.,	81,481	4,035,000	2,203,569	630,271	320,797	64,916	41,785
Richmond, Va.,	4,492,195	42,018,077	2,203,569	630,271	320,797	64,916	41,785
Railway, N. J.,	2,071,642	42,018,077	2,203,569	630,271	320,797	64,916	41,785
Racine, Wis.,	1,161,500	387,166	2,500,000	125,000	30,000	11,114	9,652
Racine, Wis.,	250,000	800,000	2,500,000	125,000	30,000	11,114	9,652
San Francisco, Cal.,	3,893,801	3,881,797	76,268,457	4,369,952	2,370,513	112,404	112,404
Springfield, Ill.,	854,875	369,276	7,582,877	165,774	176,498	20,000	14,140
St. Paul, Minn.,	1,352,500	5,693,156	9,660,000	256,940	68,219	34,288	16,170
Syracuse, N. Y.,	508,158	25,694,000	10,773,541	480,445	149,112	55,010	40,078
Salem, Mass.,	1,316,000	36,029,350	13,022,266	403,252	201,026	26,430	24,371
Springfield, Mass.,	1,509,000	26,044,532	14,997,020	497,453	221,422	33,605	22,101
Springfield, Mass.,	1,981,000	35,109,456	4,646,080	101,465	46,396	16,042	10,388
Springfield, Ohio,	103,186	28,700	10,000,000	101,465	46,396	16,042	10,388
St. Joseph, Mo.,	1,350,900	9,673,976	10,000,000	101,465	46,396	16,042	10,388
Savannah, Ga.,	460,300	20,000,000	10,000,000	101,465	46,396	16,042	10,388
St. Louis, Mo.,	3,600,640	102,444,490	108,565,391	2,782,072	1,222,433	444,393	250,827
St. Louis, Mo.,	16,318,000	26,573,400	13,286,700	504,757	252,378	18,681	12,021
Summerville, Mass.,	1,571,854	17,744,072	8,874,536	266,333	125,000	26,201	20,655
Trenton, N. J.,	493,648	16,890,271	8,445,185	243,426	121,026	20,580	17,827
Taunton, Mass.,	335,329	16,890,271	8,445,185	243,426	121,026	20,580	17,827
Troy, N. Y.,	856,289	15,589,700	14,710,081	582,146	360,574	50,805	43,571
Toldeo, Ohio,	846,144	15,589,700	14,710,081	582,146	360,574	50,805	43,571
Utica, N. Y.,	976,251	25,888,155	4,375,615	184,732	103,739	32,457	24,457
Utica, N. Y.,	750,000	48,219,307	22,599,850	654,672	297,665	32,629	26,354
Worcester, Mass.,	2,023,140	26,603,388	19,442,000	261,508	118,115	50,752	34,647
Wilmingon, Del.,	378,333	9,526,918	4,703,439	106,840	54,920	31,890	27,007
Waltham, Mass.,	467,350	7,544,369	3,772,184	102,761	51,381	10,665	7,997
Westfield, Mass.,	174,508	3,752,889	1,876,444	50,815	29,909	6,212	5,367
Winchester, Mass.,	36,533	800,000	400,000	23,000	30,000	5,000	4,000
Waukegan, Ill.,	234,350	8,333,333	400,000	23,000	30,000	5,000	4,000
Washington, D. C.,	No debt.	8,333,333	400,000	23,000	30,000	5,000	4,000
Washington, D. C.,	25,000,000	8,333,333	400,000	23,000	30,000	5,000	4,000
Total,	\$644,378,663	\$221,312,009	\$3,451,619,381	\$112,711,275	\$64,060,068	8,576,249	5,919,914

The cities embraced in the table have not been selected because of their large debts, but, so far as possible, to represent the entire country. While the table contains most of our large cities, the investigations were not strictly confined to the more populous towns, and in the table will be found some cities of only ten and fifteen thousand inhabitants. It will be observed from this table that New York, the largest and wealthiest city on the continent, heads a growing column of large municipal debts. In 1869, a desperate gang of thieves held control of every department of the city government, and nearly every department of the State government, and this debt is a legacy bequeathed by them to the tax payers of the city. But the debts of other cities are not less formidable in comparison to their population than New York. The same conditions that led to New York's municipal experience, exist in other large cities to-day, and have not yet been remedied even in that city. Other cities are not irritated much. They may suspect all is not right, but while their own debt gets bigger and bigger, and the taxes become more burdensome every year, they look upon New York's experience as a local disgrace. In this they may some day be bitterly mistaken. Brooklyn, with its debt of \$35,758,114; Baltimore, with \$33,343,251; Philadelphia, with \$66,169,271; Cincinnati, with \$23,334,701; Chicago, with \$17,831,692; and St. Louis, with \$16,318,000, may lull themselves into fancied security, but depend upon it, the lesson vouchsafed to New York carries with it as deep a significance in Maryland or Pennsylvania, Ohio or Illinois, or Missouri as it ever had in New York; and the question of ruling such populations as these by means of universal suffrage is no less an important one in these States than it is in New York.

An investigation made by the writer last February, into the municipal indebtedness of Illinois, shows that the total local debts of that State are upward of \$40,000,000. This debt bears an interest ranging from 6 to 10 per cent. The \$14,500,000 of railroad aid debt (the only debt registered in Illinois) bears an average of 9 per cent. Debts of cities will average 7 per cent.; and the debts of school districts, towns, and counties bear varying rates of 7, 8, and 10 per cent., leaving an annual tax on the people of the State for these local debts of about \$3,500,000. In ten years the increase in property, in Illinois, has been 120 per cent.; in debt, 160 per cent.; in population, 53½ per cent.; and in amount of annual taxation, 110 per cent. Population and value of property have not, by any means, kept step with the increase of debt or annual taxation. In connection with this part of the subject, it may be well to point out that what is called and given as the municipal debt of a city, indicates but imperfectly the extent of its real municipal obligations, or even of the tax charge upon the people of these cities. In Illinois, as in other States, there is a county government, a city government, a town government, and sometimes a school district government. Each of these organizations can create, and has created a debt. It will thus be seen that it is exceedingly difficult to obtain trustworthy figures for our purpose. The compilers of the national census of 1870, admitting this difficulty to the full, presented their statements in relation to municipal debt with candid hesitation.

In the table herewith presented, it will be seen that in the State of New York, the amount of the permanent debt of the several cities given, namely: New York, Brooklyn, Albany, Auburn, Buffalo, Newburg, Oswego, Rochester, Syracuse, Utica, Elmira, and Yonkers is \$205,000,000, involving a yearly expenditure for interest alone of nearly \$12,000,000. The total appropriation for carrying on the government of this State is nearly \$3,000,000 less than the sum these cities, representing about half the population of the State, have to pay as interest on their municipal debts. The appropriation for the payment of the interest on the debt of the city of New York, alone exceeds the sum requisite to defray the expenses of the State government for the present year. Ten years ago, as the table shows, this debt of \$149,000,000 was only about \$33,000,000; less than that of Brooklyn, Philadelphia, Boston, or Baltimore to-day. Six years earlier than this, in 1860, it was only \$18,000,000. It is truthfully said the public debt of the city of New York, or the larger part of it, represents a vast aggregate of money wasted, embezzled, or misapplied. The increase in the annual expenditure in New York since 1850, as compared with the increase of population, is more than 400 per cent.; and as compared with the increase of property, more than 200 per cent.

Passing from New York, and glaneing at the large cities of Pennsylvania represented in the table, we find the aggregate indebtedness of six—Philadelphia, Pittsburg, Allegheny, Reading, Erie, and Lancaster—upward of \$82,000,000. The city of Pittsburg, with a bonded debt of over \$13,000,000, has not yet paid the interest due April, 1877, and next October another installment falls due. The citizens of that city are just beginning to realize that it is one thing to create a debt recklessly, and quite another thing to pay for the same. The local debt of the above six cities is treble that of the entire State debt. Of the municipal debts of Massachusetts, owing to the complete system of statistics, more accurate information can be obtained. The total valuation of city property of the 347 cities and towns in the State was, in 1876, \$1,769,359,431; the total municipal indebtedness of the State, \$92,101,673. This debt is mostly held by a few large cities, and those represented in the table alone have a debt of \$75,000,000, leaving for something over 320 remaining cities a debt of \$17,101,673. The Legislature of this State have shown their wisdom in the recent passage of a law, providing that all cities indebted to the amount of a certain percentage on their valuation shall establish a sinking fund, to be managed by commissioners. This law gives authority to the Attorney General, citizens of the city, or any creditor to the amount of \$1,000, in case the city does not establish a sinking fund in accordance with its provisions, to apply to the Supreme Judicial Court for compulsory process against the city.

Returning to the table, we observe that the aggregate footings of the four elements of debt, valuation, taxation, and population, are as follows :

	1876.	1866.
Municipal debt of 130 cities,	\$644,378,668	\$221,312,009
Assessed value property of same,	6,175,082,158	3,451,619,381
Annual taxation of same,	112,711,275	64,060,098
Population of same,	8,576,249	5,919,914

The aggregate municipal indebtedness of these cities is now over ten per cent. of the assessed value of property, whereas in 1866, it was only six per cent., showing an increase of indebtedness of four per cent. of the valuation of property. It will also be seen that debt has increased upward of \$420,000,000 in the last decennial period, a yearly increase of \$42,000,000. The percentage of increase is about as follows.

- Increase of debt, about 200 per cent.
- Increase of annual taxation, about 83 per cent.
- Increase of valuation, about 75 per cent.
- Increase of population, about 33 per cent.

Population and value of property have by no means kept pace with debt, which has grown to a magnitude that may occasion surprise in quarters where correct information on the subject might have been expected. To more forcibly present the sad defects in our management of municipal affairs in densely populated cities, twelve of the largest cities on the continent have been selected from the table, and their debt, valuation, tax levy, and population computed separately. The cities taken were New York, Philadelphia, Chicago, Boston, Cincinnati, St. Louis, Baltimore, San Francisco, New Orleans, Brooklyn, Louisville, and Pittsburg, with the following aggregate results :

	1876.	1866.
Municipal debt,	\$436,608,119	\$152,055,877
Assessed value property,	4,008,580,981	2,300,842,000
Annual taxation,	79,353,777	42,523,574
Population,	5,043,618	2,671,554

For comparison, we now take twelve cities of medium size, and presumably governed by those who pay the taxes. In such communities the proportion of the proprietors to the whole population is much larger than in the twelve cities given above. In the twelve smaller cities, the reckless and vicious part of the community is small, and incapable of being organized and lead by unscrupulous men. That these conditions diminish the dangers of abuses in the management of municipal expenditures, a comparison of the subjoined aggregates with those given above sufficiently shows. The cities taken for the second comparison were Allegheny, Columbus, Chelsea, Davenport, Fort Wayne, New Haven, Patterson, St. Paul, Taunton, Troy, Utica, and Burlington, with the following aggregate results :

	1876.	1866.
Municipal debt,	\$11,685,060	\$5,899,248
Assessed value property,	278,873,913	126,230,714
Annual taxation,	3,431,227	1,645,082
Population,	441,121	308,861

In the first table, representing the dozen large cities, we find debt increasing at the enormous rate of 187 per cent. in ten years ; in the second table, representing the twelve smaller cities, the rate of increase is nearly 90 per cent. less, or 98 per cent. In the large cities, valuation increased but 74 per cent., in the smaller, 121 per cent. Of course the rate of increase in population was higher. In the large cities, the amount of debt *per capita* of the population is \$86 50 ; in the smaller cities only \$26 50 ; and yet it must be remembered the proportion of the proprietors or tax payers to the whole population is much larger in the latter than in the former. Here is a summary of the investigation :

FINANCIAL CONDITION OF TWELVE LARGE CITIES.

Aggregate increase of debt in ten years,	187 per cent.
Aggregate increase of valuation in ten years,	74 "
Aggregate increase of taxation in ten years,	86 "
Aggregate increase of population in ten years,	88 "
Amount of debt <i>per capita</i> population,	\$86 50.

FINANCIAL CONDITION OF TWELVE SMALL CITIES.

Aggregate increase of debt in ten years,	98 per cent.
Aggregate increase of valuation in ten years,	121 "
Aggregate increase of taxation in ten years,	108 "
Aggregate increase of population in ten years,	42 "
Amount debt <i>per capita</i> population,	\$26 50.

The great danger and disgrace in the management of municipal matters seem to be confined to our large and densely populated cities. Our present system did well enough so long as we were a vast agricultural community. But the telegraph and railroad and manufactories have changed the entire face of the country, and built up vast interior towns, with populations densely packed and ignorant, who can be easily swayed by designing demagogues and public plunderers. As long as the elements of vice, ignorance, and poverty preponderate, as they do in most of our large cities, just so long will universal suffrage be a farce, and municipal indebtedness continue to increase \$50,000,000 yearly. Though the corrupt ring is overthrown in New York, no radical measures have been taken to prevent the recurrence of precisely the same thing again. It is true, Mr. Evarts and his distinguished associates have made their elaborate investigations, and presented their valuable report to the State—a report, by the way, of equal value to the entire country. In these proposed changes, and in nothing short of them, can we see anything like a rational and business like management of the affairs of all our large cities, and, therefore, they are recommended to the careful and

comprehensive consideration of all interested in good and honest local government. Every city should have a responsible executive head, elected by the people—heads of the departments answerable to him, and removable for cause. Debt must be regulated by those who have to pay the taxes. A board of finance, elected by tax payers and rent payers, to have full control, jointly with the mayor, of financial affairs of the city. Property holders to have something to say about improvements chargeable to their estates. The Legislature of any State to be deprived of the power to impose burdens upon the tax payers of cities for purely local affairs. And above all, that local affairs be separated as far as possible from State and national politics. Without making pretensions of anything in the nature of a final settlement, these are a few of the changes which, in the writer's opinion, would measurably check this growing evil, and at all events make tax payers thoroughly acquainted with the objects on which their money is laid out. Perhaps it would be but a short step toward the establishment of good municipal government, which we hope for at some future day. But at any rate, it would be a move in the direction of better things, and in recommending it to thoughtful minds for their consideration, we hope it will not be despised.

TABULATED STATEMENT OF MUNICIPAL INDEBTEDNESS.

[From Article in the *International Review* for September, 1877, on "The Administration of American Cities," by Simon Sterne, of New York.]

Population, Valuation, Taxation and Indebtedness of Fifteen of the Largest Cities of the United States, in the years 1860 and 1875, respectively.

CITIES.	POPULATION.			VALUATION.			TAXATION.*			INDEBTEDNESS.†		
	1860. No.	1875. No.	Inc. per ct.	1860.	1875.	Inc. per ct.	1860.	1875.	Inc. per ct.	1860.	1875.	Inc. per ct.
Baltimore,	212, 418	347, 500‡	63. 6	\$137, 314, 922	\$231, 242, 513	68. 4	\$1, 385, 057	\$2, 913, 656	110. 4	\$17, 903, 855	\$22, 943, 426	83. 9
Boston,	247, 496	311, 919	37. 9	310, 245, 109	793, 961, 895	148. 6	3, 050, 367	10, 408, 231	241. 2	11, 314, 028	45, 134, 261	298. 9
Brooklyn,	266, 661	484, 616	82. 7	108, 174, 507	225, 176, 735	114. 1	1, 668, 794	8, 141, 635	313. 4	7, 905, 246	36, 115, 000	356. 9
Chicago,	169, 260	395, 408	261. 9	37, 139, 845	303, 795, 140	720. 7	373, 315	5, 770, 491	1445. 6	3, 422, 500	20, 098, 096	487. 3
Cincinnati,	161, 044	275, 208‡	71. 3	93, 032, 706	181, 950, 074	95. 6	1, 098, 100	5, 243, 801	377. 5	4, 101, 820	16, 542, 000	300. 8
Detroit,	45, 619	101, 255	122. 0	11, 219, 703	27, 774, 630	147. 5	224, 594	1, 088, 765	384. 8	951, 091	2, 282, 900	139. 8
Louisville,	68, 039	124, 484‡	83. 7	30, 107, 902	78, 972, 314	162. 8	471, 308	1, 974, 307	318. 9	5, 592, 600	10, 417, 959	86. 3
Milwaukee,	45, 246	100, 975	123. 2	12, 366, 749	51, 334, 883	315. 1	367, 015	1, 565, 717	326. 0	1, 663, 033	2, 421, 428	127. 1
Newark,	71, 941	118, 716	65. 2	30, 045, 289	105, 623, 710	251. 5	317, 417	2, 691, 339	538. 8	316, 000	8, 716, 000	2658. 2
New York,	813, 669	1, 046, 037	28. 5	576, 631, 707	1, 164, 029, 176	100. 2	6, 085, 448	32, 312, 812	430. 9	23, 239, 671	140, 379, 103	504. 1
Philadelphia,	565, 529	738, 724‡	30. 6	154, 835, 316	575, 283, 968	207. 2	2, 517, 209	10, 518, 462	317. 8	24, 029, 755	60, 622, 132	152. 3
Providence,	50, 690	100, 675	98. 7	61, 118, 300	122, 024, 100	99. 8	1, 768, 343	1, 768, 343	443. 3	1, 400, 000	8, 818, 046	529. 8
St. Louis,	160, 773	465, 192‡	183. 7	59, 317, 696	164, 394, 010	174. 8	1, 002, 719	4, 038, 453	301. 9	4, 839, 000	17, 297, 000	257. 4
San Francisco,	56, 862	271, 250	377. 5	37, 219, 792	264, 229, 444	609. 9	600, 301	3, 831, 329	538. 2	3, 724, 800	5, 431, 000	45. 8
Total, § (14 cities,)	2, 875, 157	4, 903, 629	70. 5	\$1, 665, 239, 423	\$4, 279, 792, 612	156. 9	\$19, 788, 182	\$91, 657, 341	363. 2	\$109, 808, 419	\$407, 218, 351	270. 9
New Orleans,	168, 675	205, 241‡	21. 7	. . . . .	119, 298, 594	. . . . .	2, 119, 712	4, 712, 271	122. 3	10, 419, 710	28, 288, 900	171. 5

* "Taxation" includes State, county, &c., taxes levied on the cities.

† "Indebtedness" states the gross debt, irrespective of sinking funds, and property available or set apart for the payment of debt and interest.

‡ "Population," 1875, indicates that the amount is estimated on the basis of the increase from 1860 to 1870. Otherwise the population is according to census.

§ "Total" omits amounts for New Orleans.

|| "New Orleans," figures not obtained; but probably they were larger in 1860 than in 1875, as they would include slave property.

Increase in population, 70. 5 per cent.
Increase in taxable valuation, 156. 9 per cent.
Increase in debt, 270. 9 per cent.
Increase in taxation, 363. 2 per cent.

Increase in taxable valuation, *per head*, 50. 68 per cent.
Increase in debt, *per head*, 117. 46 per cent.
Increase in taxation, *per head*, 171. 65 per cent.

Population of Cities of Pennsylvania, with their Classification and number of Wards.

CITIES.	POPULATION IN 1870.	CLASSIFICATION.	NUMBER OF WARDS.
Allegheny City, .	58,596	Third class,	13
(1) Allentown, . .	13,884	do.	8
Altoona,	10,610	do.	8
Carbondale,	6,393	Less population than 10,000, . .	4
Chester,	9,485	do. do. do.	3
Corry,	6,809	do. do. do.	2
Erie,	19,646	Third class,	6
Franklin,	3,908	Less population than 10,000, . .	3
(2) Harrisburg, . .	23,104	Third class,	9
Lancaster,	20,233	do.	9
Lock Haven,	6,986	Less population than 10,000, . .	5
Meadville,	7,103	do. do. do.	4
Monongahela City, .	3,800	do. do. do.	3
(3) New Castle, . .	6,164	Third class,	4
Oil City,	6,000	Less population than 10,000, . .	6
Parker,	3,500	do. do. do.	2
Philadelphia,	674,022	First class,	31
Pittsburg,*	121,977	Second class,	36
(4) Reading,	33,930	Third class,	11
(5) Scranton,	35,093	do.	20
Titusville,	8,639	Less population than 10,000, . .	4
Wilkesbarre,	17,264	Third class,	15
(6) Williamsport, .	16,030	do.	8

(1) Adopted act of 23d May, 1874. Date of Governor's certificate, September 23, 1874.

(2) Adopted act of 23d May, 1874. Date of Governor's certificate, August 25, 1874.

(3) Adopted act of 23d May, 1874. Date of Governor's certificate, May 17, 1875.

(4) Adopted act of 23d May, 1874. Date of Governor's certificate, July 8, 1874.

(5) Adopted act of 23d May, 1874. Date of Governor's certificate, April 4, 1877.

(6) Adopted act of 23d May, 1874. Date of Governor's certificate, February 4, 1876.

* By the annexation of eleven boroughs, in 1872, the population of Pittsburg was increased, in that year, to over 160,000, upon the basis of the census of 1870.



AN INDEX

TO THE

SPECIAL ACTS OF ASSEMBLY

HERETOFORE PASSED FOR THE

GOVERNMENT OF THE SEVERAL CITIES

OF

PENNSYLVANIA.



PREFACE.

The within contains a reference to the dates and places of publication in the Pamphlet Laws of all the special acts of Assembly heretofore passed, relating to the several incorporated cities of the Commonwealth, and was prepared in pursuance of a resolution of the State Municipal Commission. The titles as given are intended to be an index to the contents of the acts in detail, and are not the official titles, which, in most instances, are merely general references to the subject-matter. A number of acts applying merely to wards and the lesser sub-divisions of cities, have been omitted; such laws only being cited as concern the respective municipalities in their entire corporate relations, or the body of the citizens at large.

A considerable proportion of this legislation has been supplied, repealed, or become obsolete. Many important regulations in force in the different cities are comprised within the legislative provisions for the counties in which they are respectively situated, and are, therefore, not to be discovered in the following catalogue.

It will be observed that the citations of laws relating to the city of Philadelphia commence with the Consolidation act of 1854, this limit being adopted for the sake of reasonable convenience.

LOUIS RICHARDS,
Clerk of Commission.

READING, *September 1, 1877.*



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POPULATION OF CITIES, WITH THEIR CLASSIFICATION AND NUMBER OF WARDS.

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AN INDEX

TO THE

SPECIAL ACTS OF ASSEMBLY

HERETOFORE PASSED FOR THE GOVERNMENT OF THE SEVERAL
CITIES OF PENNSYLVANIA.

ALLEGHENY CITY.

1840.

P. L. p.	Act of
10	1870
11	1871
12	1872
13	1873
14	1874
15	1875
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168	2028
169	

303 April 13. Act of Incorporation.

1844.

98 Mar. 13. Supplement to act of incorporation, relative to election of city and ward officers, boundaries of wards, &c.

226 April 9. For erection of house of employment and support of
poor.

1846.

353 April 16. Constituting Mayor visitor to penitentiaries.

1848.

273 Mar. 27. Authorizing city to subscribe for stock of Pennsylvania
Railroad Company.

1849.

321 April 2. Exempting poor-house from taxation.

341 April 5. Relative to grading of streets.

360 April 5. Exempting certain city loan from taxation.

645 April 10. Authorizing levying of additional tax to redeem loans.

1850.

P. L. p. Act of

- 395 April 6. Relative to fees of aldermen.
538 April 22. Regulating keeping of gunpowder.
657 May 3. Prohibiting hawking and peddling without license.
707 May 8. Authorizing levying of certain special taxes, temporary loan and limiting indebtedness.

1851.

- 363 April 8. Legalizing investments in city loan.
371 April 8. Relative to grading and paving of streets and collection of water rents.
422 April 12. For regulation of weight of coal.

1852.

- 204 Mar. 30. Prescribing method of collecting expenses of grading and paving streets.

1853.

- 357 April 12. Authorizing city to subscribe for stock of Pittsburg and Connellsville Railroad Company.
614 April 20. Relative to fees of Mayor.

1854.

- 348 April 13. Authorizing councils to fix election polls and divide wards into election precincts.

1856.

- 204 April 15. Relative to collection of water rents.

1858.

- 199 April 1. Authorizing councils to improve commons.
388 April 21. Authorizing license tax on vehicles.

1859.

- 20 Feb. 2. Relative to recording of a certain ordinance.
578 April 13. Relative to weighing of coal.

1860.

- 85 Feb. 27. Relative to taxes, rates, and levies.
363 Mar. 30. Relative to vehicle licenses.

1861.

- 667 May 1. Relative to opening, widening, and extending streets, construction of sewers, collection of city taxes, weigh-seales, numbering of houses, &c.

1862.

P. L. p. Act of

- 269 April 5. Relative to erection of city hall, market houses, &c.
303 April 7. Relative to publication of ordinances.
311 April 7. Prescribing mode of collecting expenses of grading and paving streets.
399 April 10. Relative to re-funding of railroad bonds and payment of interest thereon.

1863.

- 173 Mar. 20. Relative to arrest of professional thieves.
434 April 14. Relative to collection of school taxes.

1864.

- 16 Mar. 16. Relative to arrest of professional thieves.
376 April 9. Relative to repair of sidewalks and lien of municipal taxes.
483 April 19. Authorizing extension of water-works and prescribing mode of defraying cost thereof.

1865.

- 620 Mar. 23. Supplement to act relative to extension of water-works.
689 Mar. 23. Increasing salary of Mayor.

1866.

- 2 Jan. 24. Authorizing controller to administer oaths, &c.
290 Mar. 22. Authorizing improvement and lease of wharf front.
527 April 5. Relative to fees of Mayor and fees and powers of police.
587 April 11. Repealing act authorizing extension of water-works and supplement.
633 April 11. Regulating mode of collection of expenses of grading, paving, and repairing streets.

1867.

- 380 Mar. 9. Authorizing issuing of bonds for erection of market-house.
409 Mar. 12. Annexing borough of Manchester.
440 Mar. 14. For better regulation of public halls and places of amusement.
551 Mar. 26. Authorizing conversion of commons into public parks.
833 April 5. Supplement to charter, increasing term of Mayor.
979 April 9. Annexing parts of McClure and Reserve townships.
1173 April 12. Authorizing sale of poor farm and purchase of another.

1868.

- 352 Mar. 18. Annexing portion of Duquesne borough.
533 Mar. 31. Relative to removal of insane persons to alms-house.

P. L. p. Act of

- 549 April 1. Relative to rates of vehicle licenses.
- 550 April 1. Relative to construction of sewers and assessments therefor.
- 572 April 1. Supplement to act annexing borough of Manchester, relative to liens for grading, paving, and curbing of streets.
- 582 April 1. Fixing representation in councils.
- 632 April 3. Relative to time for levying and apportioning school taxes.
- 980 April 13. Providing for inspection of salt.

1869.

- 385 Mar. 18. Relative to division of school property between old and new wards.
- 434 Mar. 19. Relative to laying plank walks and assessments therefor.
- 491 Mar. 22. Relative to docketing of municipal liens.
- 494 Mar. 22. Authorizing issue of water bonds.
- 498 Mar. 24. Relative to sewerage taxes and assessments.
- 501 Mar. 24. Validating certain ordinances.
- 509 Mar. 24. Prescribing treasurer's fees for collection of mercantile taxes.
- 644 April 2. To provide for the registry of lots.
- 979 April 15. Regulating sales of goods by sample.
- 1017 April 15. Relative to official title of aldermen.
- 1168 April 17. Authorizing councils to purchase chartered roads within city limits.

1870.

- 138 Feb. 12. Supplement to act relative to division of school property between old and new wards.
- 562 Mar. 28. Annexing portion of McClure township.
- 669 Mar. 29. Extending to Allegheny city, act of 1825, for better security of rents.
- 710 Mar. 31. Further supplement to act relative to division of school property, &c.
- 711 Mar. 31. Supplement to act authorizing conversion of commons into public parks.
- 717 Mar. 31. Revised city charter.
- 751 April 1. Relative to laying out and opening of streets and assessments therefor.
- 945 April 6. Validating code of ordinances.
- 1031 April 7. Validating certain sewer assessments.
- 1205 April 16. Relative to election of directors of poor.
- 1219 April 16. Relative to deposit of school funds.

1871.

- 4 Jan. 16. Validating certain sewer bonds.
- 88 Feb. 18. Requiring treasurer to give bond to Commonwealth.

P. L. p. Act of

- 655 May 10. Authorizing grading and improvement of Troy Hill road.
818 May 13. Authorizing councils to purchase turnpike or plank roads
within city limits.
1032 May 20. Supplement to act relative to opening, widening, and extension of streets.
1140 May 25. Relative to division of property of Allegheny County Home.

1872.

- 150 Feb. 26. Authorizing maintenance of public school library.
261 Mar. 8. Authorizing further issue of water bonds.
262 Mar. 8. Supplement to act authorizing conversion of commons into public parks.
642 Mar. 29. Relative to deposit of city funds and payment of moneys into city treasury.
707 April 1. Supplement to act authorizing grading and improvement of Troy Hill road.
926 April 4. Relative to filing of municipal liens.
926 April 4. Annexing part of Reserve township.
927 April 4. Relative to manner of recording ordinances.
1050 April 9. Amendment to certain section of city charter.
1051 April 9. Relative to construction of sewers, and assessments and damages therefor.
1134 April 13. Authorizing extension and improvement of Federal street.

1873.

- 175 Feb. 27. Fixing treasurer's fees for collecting mercantile licenses.
267 Mar. 12. Authorizing further issue of water bonds.
320 Mar. 20. Authorizing issue of bonds for purchase of gas-works.
341 Mar. 20. Supplement to act relative to laying out and opening of streets and assessments therefor.
785 April 15. Extending Pittsburg Penn avenue improvement act and supplements to Allegheny city.
787 April 15. Annexing McClure township.
365 May 19. [P. L. 1874] Erecting board of health and prescribing its powers.
403 June 5. [P. L. 1874] Regulating sale of small fruits.
405 June 6. [P. L. 1874] Relative to opening of Willis street.

ALLENTOWN.**1867.**

P. L. p. Act of

388 Mar. 12. Act of incorporation.

969 April 9. Relative to paving of streets and assessments therefor.

1868.

682 April 4. Supplement to charter, relative to construction of gutters, curbs, and sewers and assessments therefor, Mayor, police, &c.

1869.

442 Mar. 19. Relative to city superintendent and authorizing school controllers to borrow money.

1870.

514 Mar. 22. Supplement to charter, relative to vacancies in councils, taxing of dogs and billiard tables, sewers, water supply, water rents, lien of taxes, &c.

861 April 4. Supplement to charter, limiting rate of city taxes.

1871.

1150 May 25. Relative to election of school controllers.

1873.

724 April 10. Providing for registration of births, marriages, and deaths.

ALTOONA.**1867.**

- P. L. p. Act of
697 April 3. Act of Incorporation.

1868.

- 128 Feb. 8. Supplement to charter, authorizing election for or against
 a city government.
135 Feb. 12. Authorizing special tax for maintenance of fire depart-
 ment.
1060 April 13. Supplement to the foregoing.
978 April 13. Regulating auctioneers' licenses.

1869.

- 381 Mar. 18. Supplement to charter, providing for ascertaining city
 boundaries.
1178 April 17. Supplement to charter, fixing city boundaries.

1870.

- 167 Feb. 18. For better regulation of public halls and places of amuse-
 ment.

1871.

- 201 Mar. 9. Authorizing school directors to borrow money and issue
 bonds.
227 Mar. 9. Authorizing city to provide water supply and borrow
 money.
859 May 13. Supplement to the foregoing, authorizing tax to pay off
 loan.

1872.

- 148 Feb. 23. Supplement to act authorizing city to provide water sup-
 ply and borrow money, amendatory thereof.
725 April 2. Supplement to act regulating auctioneers' licenses.

1873.

- 123 Feb. 5. Supplement to charter, relative to division of wards, ward
 officers, Mayor and police, city account, &c.
670 April 10. Authorizing city to charge lot owners with water rents.
671 April 10. Authorizing city to borrow money.
705 April 10. Relative to construction of sewers and assessments there-
 for.

CARBONDALE.**1851.**

P. L. p. Act of

- 163 Mar. 15. Act of Incorporation.
380 April 8. Relative to ward elections.
427 April 12. Constituting city one school district.

1852.

- 624 May 6. Supplement to charter, relative to Mayor's court, taxes,
ward officers, &c.

1853.

- 364 April 11. Relative to jurisdiction of Mayor's court, &c.
573 April 18. Relative to terms of city courts.

1854.

- 511 April 28. Supplement to charter, relative to vacancies.

1857.

- 387 May 4. Supplement to charter, relative to Mayor's court, juris-
diction of aldermen, official bonds, election of council-
men, &c.

1859.

- 541 April 12. Supplement to charter, relative to jurisdiction of Mayor's
court.

1860.

- 117 Mar. 7. Relative to terms of courts.
138 Mar. 9. Authorizing erection of poor-house.

1862.

- 58 Feb. 27. Relative to eligibility of district attorney.
96 Mar. 8. Relative to election of councilmen.
211 Mar. 27. Supplement to act authorizing erection of poor-house.
229 April 3. Supplement to charter, relative to Mayor's court, and eli-
gibility of councilmen and auditors.

1863.

- 134 Mar. 17. Supplement to charter, relative to eligibility of clerk of
Mayor's court.

1866.

- 150 Mar. 8. Supplement to charter, relative to election of poor direc-
tors.
1244 Jan. 31. Authorizing examination of accounts of treasurer.

1867.

P. L. P. Act of

- 419 Mar. 13. Supplement to charter, relative to terms of poor directors.

1869.

- 1148 April 17. Supplement to charter, relative to fees of witnesses and officers of Mayor's court, and election of marshal.
1221 April 26. Supplement to charter, relative to election of clerk of Mayor's court.

1870.

- 497 Mar. 21. Supplement to charter, relative to duties of select councilmen.

1871.

- 661 May 10. Supplement to charter, validating official acts of aldermen.
995 May 19. Legalizing election of certain city officers.
1120 May 24. Supplement to charter, relative to election of marshal.
1290 June 2. Supplement to charter, relative to Mayor's court, recorder, associate judges, &c.
-

CHESTER.**1866.**

- 30 Feb. 14. Act of incorporation.
530 April 5. Supplement to charter, relative to publication of ordinances.
565 April 11. Authorizing city to erect water-works.

1867.

- 332 Mar. 2. Authorizing South ward to procure water supply.
677 April 2. Conferring general powers upon city council.
708 April 3. Supplement to charter, relative to inspection of buildings, repairs of pavements, powers of council, &c.
1275 April 15. Supplement to charter, relative to filing of municipal liens, &c.

1868.

- 1038 April 13. Relative to completion of city plan.

1869.

P. L. p. Act of

- 482 Mar. 22. Supplement to charter, relative to paving of streets, sewers, port warden, vacaneies, &c.
519 Mar. 24. Supplement to act authorizing South ward to procure water supply.

1870.

- 76 Jan. 13. Authorizing city to borrow money.
558 Mar. 25. Supplement to act authorizing South ward to procure water supply.
1047 April 8. Authorizing election on subject of establishment of gas works.

1871.

- 297 Mar. 10. Supplement to charter, relative to grading and paving of streets, and authorizing council to borrow money.
308 Mar. 10. Supplement to charter, authorizing city to borrow money.

1872.

- 633 Mar. 29. Authorizing Mayor to take acknowledgments.
636 Mar. 29. Supplement to charter, relative to erection of frame buildings, &c.
637 Mar. 29. Supplement to charter, authorizing compulsory vaccination.
859 April 3. Supplement to charter, relative to construction of sewers, building inspector, town clerk, &c.
899 April 3. Supplement to act authorizing South ward to procure water supply.

1873.

- 154 Feb. 24. Supplement to act authorizing South ward to procure water supply.
374 Mar. 25. Supplement to charter, relative to qualifications of electors, contested elections, official security, erection of lock-up, occupation of streets, &c.

CORRY.**1866.**

P. L. p. Act of

- 146 Mar. 8. Act of incorporation.
182 Mar. 12. Relative to arrest of professional thieves.
259 Mar. 21. Relative to arrest of professional thieves.
782 April 11. Supplement to charter, containing general provisions.

1867.

- 617 Mar. 29. Supplement to charter, relative to opening of streets, assessment of damages, &c.

1868.

- 319 Mar. 16. Supplement to charter, conferring general powers.
952 April 13. Supplement to charter, relative to payment of indebtedness, councilmen, ward officers, &c.

1869.

- 373 Mar. 13. Relative to justices of the peace.
1048 April 15. Supplement to charter, authorizing councils to issue bonds and fund indebtedness.

1870.

- 569 Mar. 28. Supplement to charter, containing general provisions.

1871.

- 566 May 5. Authorizing city to borrow money.
989 May 19. Authorizing city to fund indebtedness.

1873.

- 434 Mar. 27. Authorizing city to fund indebtedness.
647 April 10. Relative to regulation of party walls.

ERIE.**1851.**

P. L. p. Act of

631 April 14. Act of Incorporation.

1852.

368 April 21. Dividing city into two school districts.

472 April 27. Relative to regulation of hack drivers.

1853.

484 April 18. Amendment to charter, relative to improvement of streets and assessment of damages.

1854.

186 Mar. 23. Authorizing special tax on trades and occupations.

1855.

145 Mar. 29. Relative to lighting city with gas, and collection of tax therefor.

231 April 13. Relative to city auctioneers.

1856.

406 April 18. Authorizing special tax on trades and occupations.

520 April 22. Establishing a high school, &c.

1857.

51 Feb. 18. Repealing act to establish a high school and consolidating school districts.

222 April 16. Regulating party walls.

408 May 6. Supplement to act regulating hack drivers, and relative to election districts.

1858.

155 Mar. 24. Supplement to act relative to lighting city with gas.

291 April 15. Supplement to charter, relative to members of council, vacancies, sewers, streets, taxes, regulation of hack drivers, &c.

1859.

3 Jan. 14. Relative to filling certain vacancy in office of Mayor.

158 Mar. 17. Supplement to charter, containing general provisions.

1860.

611 April 2. Supplement to charter, relative to assessment and collection of taxes, lighting city with gas, improvement of streets, &c.

1861.

520 May 1. Repealing act relative to city auctioneers.

P. L. p. Act of

- 614 May 1. Supplement to charter, relative to grading and paving of streets, and assessments therefor, law department, &c.

1862.

- 173 Mar. 25. Supplement to charter, relative to vacancies in office of Mayor, general powers of councils, nuisances, license fees, &c.

1863.

- 401 April 14. Supplement to charter, relative to paving of sidewalks, and assessment of cost thereof, lighting of city, &c.

1864.

- 191 Mar. 17. Authorizing city to receive stock of Philadelphia and Erie Railroad Company in exchange for bonds.
672 April 30. Amendment to charter, containing general provisions.

1865.

- 133 Feb. 10. Changing time for collection of school taxes.

1866.

- 182 Mar. 12. Relative to arrest of professional thieves.
259 Mar. 21. Relative to arrest of professional thieves.
701 April 11. Authorizing election of comptroller.

1867.

- 236 Feb. 21. Relative to auctioneers.
647 Mar. 1. Authorizing establishment of public school library.
638 April 1. Repeal of act relating to licenses.
768 April 4. Supplement to charter, establishing water department.
936 April 8. Supplement to charter, relative to construction of sewers and sidewalks.
1125 April 10. Supplement to act relative to auctioneers.
1315 April 29. Relative to residence of justices of the peace.

1868.

- 228 Feb. 28. Relative to residence of justices of the peace.
610 April 2. Supplement to charter, relative to opening of streets and assessment of damages, sewer taxes, paving of sidewalks, &c.
734 April 7. Relative to settlement of accounts of city treasurer with Commonwealth.

1869.

- 616 April 2. Regulating number of school directors.

1870.

- 182 Feb. 18. Providing for appointment of police justice.

P. L. p. Act of

- 242 Feb. 25. Extending city boundaries, and relative to number of members of councils, taxation of rural property, &c.
840 April 4. Supplement to charter, relative to assessment of cost of sewers, street damages, &c.
953 April 6. Supplement to act for appointment of police justice.

1871.

- 630 May 9. Supplement to charter, relative to construction of sewers and pavements, vacancies, publication of ordinances, sewer and paving taxes, &c.
728 May 10. Regulating mode of granting liquor licenses.
811 May 12. Supplement to act extending boundaries, relative to taxation of rural property.

1872.

- 1022 April 9. Supplement to charter, relative to widening of streets.

1873.

- 594 April 10. Authorizing city to establish public park, and extend city limits.
397 June 6. [P. L. 1874] Relative to cost of improvements on alleys.
398 June 6. [P. L. 1874] Authorizing city to re-fund its indebtedness.

FRANKLIN.**1868.**

P. L. D. Act of
693 April 4. Act of incorporation.

1869.

667 April 2. Supplement to charter, relative to purity of water supply,
 contraction of indebtedness, exhibition licenses, &c.

1870.

860 April 4. Authorizing funding of the city debt.

1871.

896 May 18. Supplement to charter, relative to assessments for grading
 and paving streets, construction of sewers, abatement
 of nuisances, tax on venders of liquors and theatrical
 exhibitions, &c.

1872.

747 April 3. Supplement to charter, relative to powers of Mayor, re-
 presentation in councils, &c.

1873.

127 Feb. 7. Supplement to act authorizing funding of the city debt.

HARRISBURG.**1860.**

P. L. p. Act of

175 Mar. 19. Act of incorporation.

1861.184 Mar. 22. Supplement to charter, relative to vacation of streets,
 boundaries of wards, &c.**1862.**

252 April 5. Fee bill of Mayor, aldermen and police, &c.

436 April 11. Supplement to charter, relative to site for reservoirs.

1863.

173 Mar. 20. Relative to arrest of professional thieves.

244 April 1. Relative to confirmation of city plan.

1864.9 Mar. 11. Supplement to charter, providing for representation in
 common council, and for vacancies.

16 Mar. 16. Relative to arrest of professional thieves.

363 April 9. Supplement to charter, relative to opening and grading of
 streets and alleys, and fixing representation in School
 Board.

541 April 23. Supplement to charter, authorizing city to borrow money.

781 May 4. Authorizing increase of rate of taxation.

1865.264 Mar. 2. Supplement to charter, authorizing city to borrow money,
 and relative to election of school directors.584 Mar. 23. Authorizing vacation of streets and alleys, to accommo-
 date railroad travel.**1866.**

699 April 11. Authorizing establishment of a high school.

964 April 17. Relative to disposition of liquor fines.

1867.423 Mar. 13. Supplement to charter, establishing a Select Council, and
 relative to appointment of police, publication of pro-
 ceedings of councils, fees of Mayor and aldermen, &c.745 April 4. Authorizing city to establish a free bridge over Susque-
 hanna river.

757 April 4. For protection of private parks.

1868.1136 April 22. Supplement to charter, providing for loan, re-districting
 city into wards, abolishing select council, and relative to
 appropriations by councils, taxes, election of council-
 men, &c.

1869.

- | P. L. p. | Act of | |
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| 771 | April 9. | Supplement to charter, extending city boundaries, and relative to loans and water supply, water pipe, sewerage, paving, &c. |

1870.

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|------|-----------|---|
| 221 | Feb. 23. | Relative to appeals from judgments of aldermen and justices. |
| 673 | Mar. 30. | Authorizing vacation of streets and alleys. Repeal. |
| 860 | April 4. | Supplement to charter, relative to assessment of real estate and rates of taxation. |
| 1253 | April 21. | Relative to fees of Mayor, aldermen, and police. |

1871.

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|------|---------|--|
| 1556 | Jan. 2. | Supplement to charter, relative to city plan, opening of streets and alleys, &c. |
| 511 | May 2. | Authorizing school board to borrow money, &c. |
| 525 | May 3. | Relative to water pipe, sewerage, paving of streets, and assessments therefor. |

1872.

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|------|----------|--|
| 246 | Mar. 7. | Relative to fees in vagrant eases, &c. |
| 500 | Mar. 22. | Establishing board of health. |
| 1164 | May 8. | Supplement to act for protection of private parks. |

1873.

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|-----|-----------|--|
| 401 | Mar. 25. | Further supplement to act for protection of private parks. |
| 552 | April 5. | Supplement to charter, providing for election of Controller, gas and water inspectors, sinking fund, and relative to water-works, board of health, &c. |
| 705 | April 10. | Supplement to charter, relative to damages for opening of streets. |
| 735 | April 12. | Punishing carrying of deadly weapons. |

LANCASTER.**1818.**

- P. L. p. Act of
207 Mar. 20. Act of incorporation.

1820.

- 42 Feb. 24. Supplement to charter, relative to jurisdiction of Mayor's court.

1822.

- 61 Mar. 18. Authorizing introduction of water supply.

1823.

- 50 Feb. 22. Extending act relative to jurisdiction of Mayor's court.
156 Mar. 29. Supplement to charter, relative to constables, and vacancies in councils.

1825.

- 40 Feb. 25. Further extending act relative to jurisdiction of Mayor's court.

1827.

- 57 Feb. 27. Relative to levy and collection of taxes.

1828.

- 362 April 12. Relative to opening of streets and payment of damages, &c.
461 April 14. Supplement to the foregoing.

1832.

- 361 April 7. Regulating auctions.

1833.

- 20 Jan. 29. Supplement to charter, authorizing city to borrow money.

1834.

- 54 Feb. 15. Relative to jurisdiction of aldermen. Repeal.

1837.

- 59 Mar. 14. For extinction of proprietary ground rents.
125 April 1. Authorizing collection of water tax.
301 April 4. Repeal of certain acts.

1839.

- 380 June 21. Relative to election of aldermen.

1840.

- 703 Jan. 31. Relative to city elections.
747 May 19. Relative to additional school tax.

1843.

- 18 Feb. 10. Supplement to charter, relative to election of Mayor.

1847.

P. L. p. Act of

- 366 Mar. 15. Supplement to charter, relative to taxes on mortgages and real estate, &c.

1850.

- 16 Jan. 22. Relative to management of common schools.

1852.

- 38 Feb. 6. Relative to election of aldermen.
208 Mar. 30. Prohibiting sale of liquors on Sunday.
222 April 1. Authorizing erection of lock-up.

1853.

- 531 April 18. Relative to election of assessors, constables, and councilmen, and providing for filling vacancies.

1854.

- 352 April 13. Relative to opening of streets and payment of damages, &c.
447 April 21. Relative to annual election of school directors.

1855.

- 81 Mar. 15. Supplement to charter, consolidating city and water debts, prohibiting increase of city debt, and regulating public improvements.
92 Mar. 16. Relative to collection of taxes.

1856.

- 485 April 21. Supplement to charter, relative to date of Mayor's election.

1857.

- 9 Jan. 31. Relative to opening of streets, restricting erection of wooden buildings, and relative to city loans and collection of city taxes. Repeal of act relative to date of Mayor's election.

1858.

- 220 April 7. Supplement to charter, relative to city debt, sinking fund, collection of city taxes, &c.

1860.

- 270 Mar. 26. Relative to lien of municipal claims and taxes.
556 April 2. Prohibiting sales by sample by non-residents without license.
569 April 2. For more prompt payment of school taxes.

1863.

- 173 Mar. 20. Relative to arrest of professional thieves.

1864.

- 16 Mar. 16. Relative to arrest of professional thieves.

1866.

P. L. p. Act of

- 237 Mar. 16. Fixing time for opening and closing election polls.

1867.

- 111 Jan. 24. Supplement to charter, changing time of holding city elections, and fixing term of Mayor.
 783 April 5. Amended city charter.
 996 April 10. Changing time for election of school directors and fixing their terms.

1868.

- 199 Feb. 21. Supplement to amended city charter, relative to lien of municipal taxes.
 327 Mar. 16. Changing time for election of school directors, and prescribing qualifications of voters for the same.
 876 April 13. Fixing fees in vagrant cases.
 1094 April 14. Authorizing loan for improvement of water-works.

1869.

- 141 Feb. 11. Supplement to amended city charter, relative to qualifications of councilmen and school directors.
 322 Mar. 12. Relative to aldermen.
 462 Mar. 20. Supplement to amended city charter, relative to election and terms of certain officers, eligibility to office, vacancies, &c.
 1144 April 17. Relative to aldermen.

1870.

- 432 Mar. 14. Supplement to amended city charter, relative to term of Mayor, organization of Councils, police, aldermen, &c.

1872.

- 595 Mar. 27. Authorizing funding of floating debt.
 616 Mar. 28. Relative to sewerage, macadamizing and paving of streets and assessments therefor.

1873.

- 315 Mar. 19. Authorizing increase of indebtedness for certain purposes.
 734 April 10. Repeal of act relative to sewerage, macadamizing and paving of streets and assessments therefor.
 811 April 18. Relative to laying out, opening, and grading streets.

LOCK HAVEN.**1870.**

P. L. p. Act of

- 619 Mar. 28. Act of incorporation.
1020 April 7. Amendment to charter, relative to alteration of ward
 boundaries.

1871.

- 309 Mar. 10. Appropriating dog tax toward support of library.
684 May 10. Supplement to charter, relative to school district.
1011 May 19. Supplement to charter, relative to rate of interest on city
 bonds.
1080 May 24. Supplement to charter, relative to temporary vacancy in
 office of Mayor.

1872.

- 166 Feb. 27. Supplement to charter, relative to rate of interest on city
 bonds.
840 April 3. Supplement to charter, relative to terms of officers, vacan-
 cies, taxes, fines and penalties, &c.
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MEADVILLE.**1866.**

- 57 Feb. 15. Act of incorporation.
182 Mar. 12. Relative to violation of liquor laws and arrest of profes-
 sional thieves.
259 Mar. 21. Relative to violation of liquor laws and arrest of profes-
 sional thieves.

1867.

- 1254 April 15. Supplement to charter, relative to erection of frame build-
 ings, tax on hotel-keepers, erection of lock-up, &c.

1868.

- 280 Mar. 6. Relative to assessment of city taxes.
525 Mar. 31. Relative to licensing of teamsters and draymen.
647 April 4. Re-dividing city into wards and school districts, &c.

1869.

P. L. p. Act of

- 120 Feb. 5. Fixing number of tax collectors.
404 Mar. 18. Authorizing councils to fix election polls.
560 Mar. 27. Relative to assessment of city taxes.
788 April 9. Exempting firemen from payment of city taxes.
832 April 10. Requiring publication of annual school statements.
1009 April 15. Annexing additional territory.
1058 April 15. Repealing act fixing number of tax collectors.

1870.

- 585 Mar. 28. Annexing portion of adjacent township.
967 April 6. Supplemental city charter.
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MONONGAHELA CITY.**1873.**

- 377 Mar. 24. Act of incorporation.
755 April 10. Supplement to charter, relative to improvement of streets,
 and assessments therefor.

NEW CASTLE.**1869.**

P. L. p. Act of

- 249 Feb. 25. Act of incorporation.
868 April 12. Supplement to charter, relative to collection of taxes.
1031 April 15. "To correct a clerical error."

1870.

- 436 Mar. 15. Supplement to charter, relative to city boundaries, corporate powers, collection of taxes and city clerk.
1322 June 17. Supplement to charter, relative to jurisdiction of Mayor.

1871.

- 562 May 5. Supplement to charter, relative to laying out of streets, appeals from assessments, security of Mayor, &c.

1872.

- 266 Mar. 8. Supplement to charter, relative to election of common councilmen, powers of councils, collection of taxes, &c.

1873.

- 222 Mar. 7. Authorizing council to borrow money to provide fire apparatus.

OIL CITY.**1871.**

P. L. p. Act of

- 137 Mar. 1. Act of incorporation.
492 April 27. Supplement to charter, relative to grading of streets and assessments therefor.
980 May 19. Supplement to charter, relative to city boundary.

1872.

- 308 Mar. 11. Relative to construction of sewers, and assessments therefor.
310 Mar. 11. Supplement to charter, containing general provisions.
318 Mar. 11. Relative to opening of streets and assessment of damages.
348 Mar. 14. Authorizing city to provide water and gas-works, and borrow money therefor.

1873.

- 337 Mar. 20. Supplement to charter, relative to city elections, terms of officers, qualifications of voters, vacancies, &c.
421 Mar. 26. Relative to assessment of municipal taxes.
59 April 2. Making water and gas bonds a legal investment.

PARKER.**1873.**

- 193 Mar. 1. Act of incorporation.
377 Mar. 25. Supplement to charter, relative to date of city elections.

PHILADELPHIA.*[Since consolidation.]***1854.**

P. L. p. Act of

- 21 Feb. 2. Act of consolidation.
125 Feb. 27. Relative to manner of entering judgments.
305 April 6. Fixing salaries of lazaretto physician and quarantine master.
515 April 24. Construing consolidation act with relation to vesting of corporate property, &c.
506 April 28. Establishing house of correction and employment.
637 May 8. Fixing salaries of marshal and lieutenants of police.
638 May 8. Relative to costs of collection of licenses for sale of liquor, &c.

1855.

- 89 Mar. 16. Supplement to health laws.
161 Mar. 30. Authorizing city to make temporary loans.
162 April 5. Relative to publication of legal notices.
244 April 18. Relative to notices by mercantile appraisers.
245 April 18. Authorizing councils to make appropriations toward house of refuge.
254 April 18. Relative to election of aldermen.
257 April 18. Authorizing taking of a census.
264 April 21. Supplement to consolidation act, relative to city survey, opening of streets, taxation of rural property, collection of taxes, temporary loans, contracts, &c.
283 April 21. To fix boundary line between city and Montgomery county.
293 April 26. Regulating measurement of paving stones.
311 April 26. Fixing fees for approving tavern license bonds.
315 April 26. Relative to returns of fines by aldermen.
391 May 2. Regulating bone boiling establishments.
421 May 3. To prevent cruelty to animals.
442 May 5. Supplement to act to fix boundary line between city and Montgomery county.
464 May 7. To provide for the regulation and inspection of buildings.
491 May 7. Relative to fees of harbor master.

1856.

- 711 Jan. 4. Relative to prison inspectors.
137 Mar. 20. Regulating keeping of gunpowder.
319 April 11. Providing building regulations.
324 April 12. Relative to fees of coroner.
374 April 16. Relative to costs of collection of licenses for sale of liquors, &c.

- | P. L. p. | Act of | |
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| 400 | April 18. | For protection of life on ferry boats. |
| 567 | May 13. | Supplement to consolidation act, relative to Mayor, prison inspectors, opening of streets, assessment of property, board of revision, payment of taxes, surveys, city controller, contracts, &c. |

1857.

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| 175 | April 8. | Relative to recovery of ground rents. |
| 210 | April 16. | Relative to compensation of secretaries of sectional school boards. |
| 221 | April 16. | Supplement to consolidation act, relative to elections. |
| 253 | April 18. | Relative to discharge of convicts from county prison. |
| 301 | April 24. | Relative to licensing of venders of small fruits. |
| 328 | April 27. | Providing for election of two district attorneys. |
| 329 | April 28. | Relative to election divisions. |
| 425 | May 7. | Supplement to consolidation act, relative to collection of taxes and process for breach of ordinances. |
| 489 | May 13. | Supplement to consolidation act, relative to collection of delinquent taxes, sinking fund, public squares, &c. |
| 533 | May 16. | Regulating bone-boiling business. |
| 548 | May 16. | Supplement to consolidation act, relative to suits against departments. |
| 549 | May 16. | Supplement to consolidation act, relative to duty of assessors, &c. Repeal. |
| 590 | May 20. | Relative to party walls. |
| 617 | May 20. | Relative to residence of school directors. |

1858.

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| 93 | Mar. 11. | Repeal of act providing for election of two district attorneys. |
| 114 | Mar. 15. | Supplement to consolidation act, relative to actions for breach of ordinances. |
| 163 | Mar. 25. | Extending term of constables. |
| 183 | Mar. 30. | Supplement to consolidation act, relative to vacancies in select council. |
| 185 | Mar. 30. | Relative to election of constables. |
| 206 | April 5. | Relative to service of aldermen's process. |
| 244 | April 13. | Supplement to act to provide for the regulation and inspection of buildings. |
| 275 | April 15. | Authorizing widening of Delaware avenue. |
| 318 | April 16. | Supplement to consolidation act, relative to tax on marsh lands. |
| 347 | April 20. | Supplement to consolidation act, providing for election of additional trustees of gas-works. |
| 349 | April 20. | Relative to removal of powder magazine. |

P. L. p. Act of

- 354 April 20. Establishing mode of selecting and drawing jurors.
385 April 21. Supplement to consolidation act, relative to collection of taxes, contracts, road damages, duties of controller, &c.
393 April 21. Relative to inspection of liquors.
449 April 22. Supplement to consolidation act, relative to cleansing of docks and wharves.

1859.

- 74 Feb. 24. Relative to license of pawnbrokers.
89 Mar. 1. Relative to fees of aldermen and constables.
262 Mar. 26. Supplement to consolidation act, relative to assessors.
302 Mar. 30. Supplement to consolidation act, authorizing the refunding of taxes erroneously paid.
359 April 5. Giving equity jurisdiction to courts in cases of disputed boundaries.
360 April 5. Authorizing appointment of measurer of paving stone.
400 April 7. Supplement to consolidation act, abolishing board of guardians and board of health.
410 April 8. Relative to taxes on meadow lands.
435 April 9. Relative to auctions and auctioneers.
595 April 13. Supplement to act establishing mode of selecting and drawing jurors.
598 April 13. Increasing pay of jurors from rural districts.
601 April 13. Supplement to consolidation act, relative to vacancies in sectional school boards.
643 April 14. Relative to duties of port warden.

1860.

- 29 Feb. 3. Prescribing manner of advertising Sheriff's sales.
130 Mar. 8. For registration of births, marriages and deaths.
221 Mar. 21. Extending dog law of certain counties to Philadelphia.
279 Mar. 26. Relative to fee bill of Sheriff and Prothonotary.
287 Mar. 27. Regulating inspection of pickled fish.
313 Mar. 28. Establishing house of correction and employment.
318 Mar. 28. Relative to powers of Mayor as a committing magistrate.
476 Mar. 31. Vesting title to Fairmount park in city.
477 Mar. 31. Relative to fees of district attorney.
562 April 2. For better security of holders of passenger railway bonds.
586 April 2. Providing for erection of public buildings.
594 April 2. Appropriating certain costs to law association, &c.
657 April 3. To prevent fraud at elections.
658 April 3. Repealing certain acts relative to inspection of butter and lard for export.
665 April 5. Exempting persons attending funerals from toll.

P. L. p. Act of

- 757 May 3. Relative to collection of delinquent taxes, &c.
 840 Sept. 6. [P. L. 1861.] Relative to ground rents and judgments.
 845 Dec. 5. [P. L. 1861.] Relative to bone-boiling establishments.

1861.

- 30 Feb. 12. Vesting title to Fairmount park in city.
 87 Mar. 2. Supplement to consolidation act, authorizing refunding of certain taxes.
 136 Mar. 16. Relative to cemeteries and burial places.
 165 Mar. 21. Supplement to consolidation act, changing time of municipal election, extending terms of officers, and relative to representation in councils and election of aldermen.
 216 Mar. 28. Supplement to consolidation act, relative to certain vacancies in councils.
 268 April 9. Supplement to consolidation act, relative to payment over of taxes received by collectors and Sheriff, powers of collectors of taxes, commissions on delinquent taxes, distress for taxes, &c.
 270 April 9. Authorizing aldermen to approve bonds of liquor sellers.
 292 April 12. Supplement to consolidation act, erecting Twenty-fifth ward.
 324 April 17. Relative to rights of farmers in public markets.
 354 April 17. Supplement to consolidation act, relative to abatements for prompt payment of taxes.
 432 May 1. Supplement to consolidation act, authorizing sale of almshouse site, and purchase of another.
 478 May 1. To protect fruit and punish trespass.
 495 May 1. Relative to inspection of domestic distilled spirits.
 521 May 1. Relative to reference and arbitration.
 528 May 1. Relative to powers of prison inspectors.
 535 May 1. Regulating appeals from judgments of aldermen.
 565 May 1. Supplement to consolidation act, repealing certain acts relating to roads and surveys.
 575 May 1. Supplement to consolidation act, to prevent fraud at elections.
 639 May 1. Changing mode of collecting costs of culverts.
 745 May 14. Relative to duties and liabilities of pilots.

1862.

- 9 Jan. 31. Relative to mode of advertising municipal claims.
 44 Feb. 21. Relative to defense to municipal claims.
 90 Mar. 4. Supplement to consolidation act, making provision for failure to fix annual tax rate.
 97 Mar. 8. Relative to certain records of surveys.

P. L. p. Act of

- 109 Mar. 11. Providing for appointment of fence viewers.
- 115 Mar. 13. Relative to arrest of professional thieves.
- 152 Mar. 21. Reducing rate for advertising delinquent tax list, and relative to returns by mercantile appraisers.
- 188 Mar. 27. Supplement to act relative to certain records of surveys.
- 271 April 5. Relative to salary of building inspectors.
- 320 April 8. Supplement to act establishing mode of selecting and drawing jurors.
- 431 April 11. Relative to commencement of term of Sheriff.
- 433 April 11. To promote the efficiency of the militia.
- 437 April 11. Relative to suits on official bonds.
- 482 April 11. Repeal of act relative to returns by mercantile appraisers.

1863.

- 143 Mar. 18. Supplement to consolidation act, declaring councilmen ineligible to certain positions, and relative to residence.

1864.

- 1130 Jan. 6. Supplement to consolidation act, relative to collection of benefits for opening of streets.
- 1141 Jan. 7. Relative to qualifications of pilots.
- 16 Mar. 16. Relative to arrest of professional thieves.
- 37 Mar. 17. Relative to construction of buildings.
- 60 Mar. 18. Supplement to consolidation act, relative to term of constables.
- 111 Mar. 29. Supplement to consolidation act, erecting Twenty-sixth ward, and providing for election of officers therein.
- 141 Mar. 30. Relative to license and regulation of places of public amusement.
- 171 Mar. 31. To provide for more accurate indexing of liens.
- 305 Mar. 31. Relative to approval of ordinances by Mayor.
- 206 April 1. Relative to opening of streets and payment of damages.
- 318 April 8. Relative to mode of issuing liquor licenses.
- 319 April 8. Relative to qualifications of board of control.
- 324 April 8. Supplement to consolidation act, relative to mode of collecting cost of sewers.
- 375 April 9. Prescribing penalty for vending of merchandise by non-residents without license.
- 491 April 19. Supplement to consolidation act, relative to supplies for fire alarm telegraph.
- 515 April 20. Relative to powers of fire marshal.
- 549 April 23. Fixing salary of health officer.
- 639 April 27. Relative to collection of State tax from auctioneers.
- 643 April 27. Supplement to consolidation act, relative to meeting of return judges.

P. L. p.	Act of	
806	May	4. Relative to salaries of secretaries of sectional school boards.
820	May	5. Fixing salary of port physician.
825	May	5. Limiting fees of coroner.
841	May	5. Regulating storage of gunpowder.
877	May	6. Relative to fees of pilots.
880	May	7. Regulating inspection of steam boilers.
906	May	20. Relative to powers of port warden, harbor regulations, &c.
911	May	20. Supplement to consolidation act, repealing provision requiring advertising of controller's annual statement, and relative to validation of ordinances, vacancies in councils, and salaries.
920	May	20. Relative to railway grades on streets.
1030	Aug.	25. Relative to levying of annual taxes.

1865.

86	Feb.	2. Relative to fees of bark inspector.
92	Feb.	3. Amended fee bill for aldermen.
109	Feb.	8. Increasing fees of clerk of quarter sessions.
136	Feb.	10. Fixing fees of assessors.
151	Feb.	16. Supplement to consolidation act, relative to organization of sectional school boards, &c.
152	Feb.	16. Providing for the securing of hatchways.
176	Feb.	17. Supplement to consolidation act, relative to examination of school teachers.
238	Feb.	28. Supplement to consolidation act, prescribing penalty for injury to fire alarm telegraph.
253	Feb.	28. Relative to determination of tenancies.
262	Mar.	2. Regulating manufacture and storage of explosive oils.
274	Mar.	4. Supplement to act relative to mode of issuing liquor licenses, fixing certain fees of Commissioners.
320	Mar.	14. To promote the more certain and equal assessment of taxes.
344	Mar.	14. Amended fee bill of constables.
410	Mar.	17. Relative to apprentices.
538	Mar.	22. Supplement to act providing for appointment of fence viewers.
560	Mar.	22. Supplement to act for registration of births, marriages, and deaths.
564	Mar.	22. Restricting bone-boiling business.
578	Mar.	22. Supplement to consolidation act, relative to election and organization of board of school controllers.
592	Mar.	23. Relative to renting of market stands.
642	Mar.	23. Exempting certain public entertainments from State license.

P. L. p. Act of

- 744 Mar. 23. Restricting manufacture of fire-works.
- 749 Mar. 24. Supplement to act regulating manufacture and storage of explosive oils.
- 750 Mar. 24. Relative to proceedings by landlords to recover possession.
- 786 Mar. 27. Supplement to act to promote the more certain and equal assessment of taxes.
- 791 Mar. 27. Supplement to consolidation act, relative to recovery of cost of constructing sewers or drains.
- 794 Mar. 27. Relative to appeals from judgments of aldermen and justices.
- 795 Mar. 27. Authorizing appointment of interpreters of foreign languages.
- 799 Mar. 27. Supplement to act establishing mode of selecting and drawing jurors.
- 823 April 4. Authorizing councils to create certain loan.

1866.

- 50 Feb. 16. Supplement to act to provide for more accurate indexing of liens.
- 94 April 3. Amended fee bill of constables.
- 104 April 13. Relative to classification of mercantile dealers and collection of mercantile licenses.
- 160 Mar. 12. Supplement to act restricting manufacture of fire-works.
- 224 Mar. 16. Relative to appointment of road viewers.
- 237 Mar. 16. Changing time of opening and closing election polls.
- 262 Mar. 21. Making printed copies of ordinances and resolutions legal evidence.
- 303 Mar. 23. Supplement to consolidation act, regulating filing and collection of municipal claims.
- 320 Mar. 27. Supplement to consolidation act, relative to election of school controllers.
- 354 Mar. 30. Supplement to consolidation act, relative to costs of culverts and water pipes, paving streets and constructing sewers, taxation, board of health, and authorizing municipal loan.
- 383 Mar. 30. Supplement to act to fix boundary line between city and Montgomery county.
- 417 April 2. Supplement to act relative to powers of port warden, harbor regulations, &c.
- 418 April 3. Restricting bone-boiling business.
- 435 April 4. Supplement to consolidation act, relative to contracts for street cleaning.
- 461 April 4. Relative to rates of pilotage.
- 487 April 4. Relative to powers of board of health.

P. L. p. Act of

- 631 April 11. Supplement to act for registration of births, marriages and deaths.
- 635 April 11. Supplement to consolidation act, relative to water supply.
- 714 April 11. For protection of game.
- 742 April 11. Supplement to act regulating manufacture and storage of explosive oils.
- 854 April 12. Authorizing board of health to administer oaths.
- 940 April 16. Supplement to consolidation act, relative to election of common councilmen.
- 946 April 16. Supplement to consolidation act, relative to collection of debts by department of health.
- 968 April 17. Creating Twenty-seventh ward, and providing for election of officers therein.
- 969 April 17. To prevent fraud at elections.
- 1074 May 8. Relative to laying of water and gas pipes, and construction of culverts.

1867.

- 98 Jan. 9. Repealing commission on delinquent taxes.
- 128 Jan. 30. Relative to fees of clerk of quarter sessions.
- 137 Feb. 2. Supplement to act to promote the more certain and equal assessment of taxes.
- 196 Feb. 14. Relative to certain duties of inspectors of county prison.
- 206 Feb. 14. Supplement to consolidation act, relative to sessions of ward assessors.
- 32 Feb. 27. Supplement to act for registration of births, marriages, and deaths.
- 351 Mar. 6. Relative to inspection of flour and meal.
- 420 Mar. 13. Relative to criminal courts, duties of committing magistrates and drawing jurors.
- 440 Mar. 14. For better regulation of public halls and places of amusement.
- 460 Mar. 14. Erecting Twenty-eighth ward and providing for election of officers therein.
- 497 Mar. 18. To promote medical science and to prevent traffic in human bodies.
- 532 Mar. 22. Relative to Coroner's inquests.
- 595 Mar. 28. Supplement to act regulating manufacture and storage of explosive oils.
- 600 Mar. 29. Supplement to act to promote the more certain and equal assessment of taxes.
- 615 Mar. 29. Fixing pay of road jurors.
- 652 April 1. For regulation of militia.
- 657 April 2. Relative to inspection of salted provisions.
- 779 April 5. Relative to appointment of school controllers.

P. L. p. Act of

- 797 April 5. Relative to fees of port wardens.
- 831 April 5. Supplement to consolidation act, relative to temporary loans.
- 836 April 5. Regulating equity jurisdiction.
- 938 April 8. To prevent injury to privy wells.
- 962 April 9. Authorizing revision of wharf lines.
- 1111 April 10. Relative to recovery of cost of sewer connections.
- 1113 April 10. Relative to terms of members of Councils.
- 1123 April 10. Relative to contested elections.
- 1129 April 10. Prohibiting political processions after dark, within ten days of elections.
- 1133 April 10. Providing for enforcement of laws relative to inspection of whisky.
- 74 April 12. Relative to measurement of imported corn and salt.
- 1200 April 12. Relative to sale of hardware by sample.
- 1210 April 12. Supplement to act relative to arrest of professional thieves
- 1230 April 13. Supplement to do, authorizing the arrest of professional counterfeiters and forgers.
- 1234 April 13. Partial repeal of supplement to act to promote the more certain and equal assessment of taxes.
- 1299 April 18. Supplement to consolidation act, relative to vacancies in elective offices.
- 1303 April 18. Relative to street paving.
- 1313 April 29. Repealing tax on sales of loans and stocks by auctioneers.

1868.

- 147 Feb. 14. Authorizing appointment of inspector of petroleum, &c.
- 316 Mar. 13. Supplement to consolidation act, relative to paving and macadamizing streets in rural wards.
- 333 Mar. 16. Supplement to act relative to assessing damages to turnpike or plank roads.
- 443 Mar. 24. Supplement to act to promote the more certain and equal assessment of taxes, relative to assessments on suburban property.
- 721 April 4. Relative to assessment of water damages.
- 755 April 8. Relative to wharves.
- 849 April 11. Relative to license on passenger railway cars.
- 862 April 11. Penalty for unauthorized wearing of fire badges.
- 895 April 13. Relative to compensation of solicitor of house of refuge.
- 1083 April 14. Defining boundaries of Fairmount Park, and relative to compensation of property owners, park regulations, &c.
- 1092 April 14. Supplement to act providing for establishment of house of correction.
- 1147 April 28. Relative to extinguishment of ground rents.

1869.

P. L. p.	Act of	
317	Mar. 11.	Supplement to consolidation act, relative to incompatibility of certain offices.
322	Mar. 12.	Relative to official acts of aldermen.
397	Mar. 18.	Supplement to consolidation act, relative to street cleaning contracts.
477	Mar. 22.	Supplement to consolidation act, relative to apportionment of municipal liens.
484	Mar. 22.	Relative to appointment of assistant port warden at Chester.
615	April 2.	Penalty for mutilation of show bills, &c.
821	April 9.	Supplement to act for registration of births, marriages, and deaths.
942	April 14.	Relative to justification of sureties of liquor dealers.
972	April 15.	Fixing compensation of harbor master and port warden.
1120	April 17.	Prohibiting salting of passenger railway tracks.
1144	April 17.	Supplement to act relative to official acts of aldermen.
1187	April 20.	Relative to duties of police officers.
1190	April 20.	Supplement to consolidation act, relative to construction of branch sewers.
1193	April 20.	Supplement to consolidation act, relative to water supply.
1194	April 21.	Relative to powers and duties of commissioners of Fairmount Park.
1247	May 3.	Relative to proceedings in road cases.
1276	June 13.	Supplement to consolidation act, creating board of directors of city trusts.
1431	Dec. 31.	[P. L. 1870.] Repealing act authorizing appointment of measurer of paving stone.

1870.

93	Jan. 27.	Relative to Fairmount Park commissioners, payment of damages, &c.
218	Feb. 23.	Relative to duties of building inspectors.
349	Mar. 4.	Supplement to consolidation act, providing for appointment of supervisors of highways.
437	Mar. 15.	Changing name of board of school controllers.
451	Mar. 16.	Forbidding the construction of railways in Fairmount Park.
513	Mar. 22.	Relative to acquirement of franchises of water companies.
544	Mar. 24.	Establishing department of collector of delinquent taxes.
547	Mar. 24.	Supplement to consolidation act, relative to widening and straightening of streets.
677	Mar. 30.	Authorizing vote on question of site for public buildings.
53	April 6.	Relative to elections.

P. L. p. Act of

- 958 April 6. To protect ship owners, and relative to licensing of stevedores.
- 979 April 6. Relative to fees of health officer and port physician.
- 1083 April 9. Supplement to consolidation act, relative to incompatibility of certain offices.
- 1269 April 26. Authorizing Mayor to commission private watchmen.
- 1290 April 28. Supplement to consolidation act, relative to school appropriations.
- 1303 May 6. Supplement to act relative to appointment of fence viewers.
- 1304 May 6. Relative to qualifications and powers of road jurors.
- 1548 Aug. 5. [P. L. 1871.] Creating public buildings commission.

1871.

- 122 Feb. 23. Erecting Twenty-ninth ward, and providing for election of officers therefor.
- 332 Mar. 14. Fixing salary of lazaretto physician and quarantine master.
- 363 Mar. 15. Relative to exclusion of manufactories from Fairmount Park, &c.
- 558 May 4. Authorizing turnpike and plank road companies to surrender their franchises.
- 771 May 12. Exempting burying-grounds from taxation.
- 857 May 13. Supplement to act to prevent the mutilation of show bills, &c.
- 1053 May 23. Supplement to act relative to manufacture and storage of explosive oils.
- 1126 May 24. Relative to appointment and duties of mercantile appraisers.
- 1140 May 25. Supplement to act relative to sale of alms-house farm.
- 1156 May 25. Relative to sales for taxes, &c.
- 1157 May 25. Empowering sectional school boards to elect principals of grammar schools.
- 1159 May 25. Repealing act relative to school appropriations.
- 1241 May 26. Authorizing freight railroads to salt turn-outs, &c.
- 1255 May 27. Supplement to act to protect ship owners, and regulate licensing of stevedores.
- 1287 May 27. Regulating weight of anthracite coal.
- 1301 June 2. To establish house of correction and employment.
- 1316 June 2. Supplement to consolidation act, authorizing councils to fill vacancies in board of guardians.
- 1353 June 6. Relative to plans of survey and regulation, and widening of streets.
- 390 June 15. Relative to harbor regulations.
- 1390 Dec. 27. [P. L. 1872.] Supplement to act relative to qualifications and powers of road jurors.

1872.

P. L. p.	Act of	
90	Feb. 7.	Repealing militia tax.
207	Mar. 6.	Supplement to act relative to sales for taxes, &c., repealing portion thereof.
358	Mar. 14.	Relative to elections and election officers.
373	Mar. 15.	Prescribing duties of clerks of markets relative to weighing of butter, lard, &c.
465	Mar. 20.	Supplement to consolidation act, relative to apportionment of common councilmen.
609	Mar. 28.	Relative to security by highway contractors.
29	Mar. 29.	Relative to fees of pilots, &c.
761	April 3.	Relative to meetings of board of aldermen.
772	April 3.	Relative to fees of constables.
772	April 3.	Supplement to act regulating weight of anthracite coal.
828	April 3.	Supplement to act to establish house of correction and employment, repealing portion thereof.
1004	April 9.	Relative to duties of aldermen in desertion cases.
1075	April 9.	Supplement to act relative to turnpike and plank road companies.
1140	April 13.	Relative to liabilities of officers concerning record searches.
1171	May 28.	Relative to dissolution, or change of charters of fire companies.

1873.

103	Jan. 29.	Declaring offices of councilman and notary public compatible.
181	Feb. 27.	To prevent trespassing upon railroad cars.
405	Mar. 25.	Relative to auctioneers' licenses.
566	April 8.	Relative to appointment and duties of mercantile appraisers, board of appeals, &c.
575	April 9.	Authorizing Mayor to appoint committing magistrate.
776	April 10.	Relative to Sheriff's bonds of indemnity.
715	April 12.	Supplement to act to promote the more certain and equal assessment of taxes, relative to powers of assessors, board of revision, &c.
854	April 28.	Relative to curb lines and width of foot-ways.
857	April 28.	Supplement to act relative to turnpike and plank road companies.
407	June 6.	[P. L. 1874.] Relative to reports of road juries.
432	Aug. 12.	[P. L. 1874.] Extending term of treasurer and receiver of taxes.

1874.

P. L. p. Act of

- 476 Jan. 6. Relative to powers of Fairmount Park commissioners.
193 May 15. Requiring board of revision to make out annual statements of taxable property, &c.
224 May 25. Relative to establishment and jurisdiction of magistrates' courts.
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PITTSBURG.**1816.**

- 160 Mar. 18. Act of incorporation.

1817.

- 117 Mar. 10. Supplement to charter, relative to Mayor's court, aldermen, recorder, &c.

1818.

- 111 Feb. 25. Relative to inspection of salted fish.
186 Mar. 14. Providing for election of constables.

1820.

- 90 Mar. 22. Authorizing appointment of additional auctioneer.

1824.

- 169 Mar. 29. Regulating auctioneers.

1828.

- 105 Feb. 19. Providing for education of children at the public expense.

1829.

- 13 Dec. 18. Dividing city into wards, and providing for choice of election officers.

1831.

- 311 April 1. Providing for opening of certain streets and payment of damages.

1833.

- 216 April 8. Authorizing councils to elect Mayor and fix election polls, and relative to election of councilmen, &c.

P. L. D. Act of

- 4 Dec. 26. Supplement to charter, authorizing councils to divide city into wards, fix places of holding election, and relative to election of Mayor, and election and classification of councilmen.

1835.

- 291 April 15. Supplement to charter, relative to collection of fines and penalties, opening and extending streets, &c.

1836.

- 426 April 1. Supplement to charter, relative to powers of Mayor, &c.
750 June 16. Providing for annexation of adjacent territory, and relative to opening and widening of streets, payment of damages, &c.

1837.

- 29 Mar. 1. Supplement to charter, extending city boundaries, changing names of wards, and relative to election of councils, &c.
136 April 1. Relative to annexation of borough of Northern Liberties, and election of overseers of poor.

1841.

- 20 Feb. 10. Repealing provision for salary of recorder.
253 April 21. Exempting corporate property from taxation.
348 May 5. Authorizing councils to tax certain class of property.

1842.

- 50 Mar. 4. Authorizing councils to fix places of election for ward officers.

1843.

- 46 Mar. 7. Relative to water supply and water rents.

1844.

- 12 Jan. 19. Authorizing city to repair aqueduct over Allegheny river, and collect tolls.
166 Mar. 29. Supplement to do., authorizing city to make toll regulations, &c.

1845.

- 547 Feb. 20. Relative to vacancies in office of overseers of poor.
88 Mar. 1. Supplement to charter, relative to admission of new wards.
389 April 12. Authorizing admission of new ward.
439 April 14. For relief of city from suffering by fire.

1846.

P. L. p. Act of

- 78 Mar. 7. Relative to assessment and collection of taxes.
491 April 22. Partial repeal of act for relief of city from suffering by fire, as to unexpended balance.

1847.

- 233 Mar. 6. Incorporating guardians of the poor.
341 Mar. 13. Supplement to charter, relative to number and election of councilmen, duties of assessors, &c.
376 Mar. 15. Relative to assessment and collection of damages for opening of streets.

1848.

- 106 Mar. 6. Incorporating South Pittsburg borough.
213 Mar. 16. Incorporating Pittsburg Gas Company, and authorizing city to purchase works.
273 Mar. 27. Authorizing city to subscribe for stock of Pennsylvania Railroad Company and elect manager.
532 April 11. Supplement to act incorporating guardians of the poor.

1849.

- 360 April 5. Exempting certificates of railroad loan from taxation.
390 April 5. Relative to collection of poor tax.
531 April 9. Establishing public high school.
645 April 10. Authorizing levying of additional tax to redeem certificates of railroad loan.

1850.

- 395 April 6. Relative to fees of aldermen.
407 April 6. Establishing sinking fund, limiting indebtedness, and authorizing Councils to levy separate tax for street and sewer improvements. Repeal.
538 April 22. Regulating storage of gunpowder.
657 May 3. Penalty for hawking and peddling without license.
682 May 3. Extending time for establishing sinking fund.
697 May 6. Relative to collection of taxes on unscated lots.

1851.

- 365 April 8. Legalizing investments in city debt.
587 April 8. Establishing board of health.
421 April 12. Relative to collection of taxes on ground rents, qualification of voters, distress for taxes, lien of water taxes, and weight of coal.

1852.

P. L. p. Act of

- 287 April 8. Supplement to act establishing board of health, prescribing health regulations.

1853.

- 357 April 12. Authorizing municipal subscription to stock of Pittsburg and Connellsville Railroad Company.
614 April 20. Relative to fees of Mayor.
647 April 20. Declaring lanes and alleys public highways.

1854.

- 356 April 13. Authorizing Councils to divide wards into election precincts and fix election polls, &c.

1855.

- 10 Feb. 9. Establishing independent school district and prescribing regulations therefor.
152 Mar. 30. Authorizing re-location of certain streets.

1856.

- 183 Mar. 29. Supplement to act establishing board of health, prescribing penalty for certain offenses.

1857.

- 56 Feb. 20. Authorizing councils to assess water rents.
240 April 18. Regulating curbing and paving and the collection of cost thereof.
389 May 4. Extending Pennsylvania Avenue and providing for apportioning damages and benefits.
541 May 16. Supplement to charter, relative to Mayor, treasurer, controller, vacancies, municipal elections, contested elections, grading of streets, &c.
608 Dec. 8. [P. L. 1858.] Supplement to act establishing independent school district and prescribing regulations therefor.

1858.

- 108 Mar. 13. Repealing act relative to assessment and collection of taxes.
136 Mar. 19. Relative to fees of aldermen, justices, and constables.
326 April 16. Establishing high and low water lines.
388 April 21. Authorizing councils to collect licenses on vehicles.
471 April 22. Relative to sewers and sewer assessments, grading, curbing, and paving.

1859.

P. L. p. Act of

- 826 Jan. 4. Authorizing taxing of pawn brokers, retail liquor dealers, auctioneers, commission merchants, real estate of railroad corporations, &c., for municipal purposes.
- 35 Feb. 10. Relative to certain liens, fines, and costs.
- 599 April 13. Relative to abatements for prompt payment of taxes, collection of municipal claims, terms of officers, annual appropriations, &c.

1860.

- 2 Jan. 16. Authorizing controller to appoint deputy.
- 19 Jan. 31. Supplement to act incorporating Pittsburg Gas Company and relative to purchase of works by the city.
- 363 Mar. 30. Authorizing collection of licenses on vehicles and dramatic exhibitions.
- 668 April 5. Authorizing appropriation of certain streets by Pennsylvania Railroad Company, and vacation of others by councils.

1861.

- 170 Mar. 21. Supplement to act incorporating guardians of the poor.
- 339 April 17. Supplement to act establishing high and low water lines.
- 415 May 1. Supplement to act extending Pennsylvania avenue and providing for apportioning damages and benefits.

1862.

- 131 Mar. 17. Supplement to act extending Pennsylvania avenue and providing for apportioning damages and benefits.
- 246 April 5. For more convenient collection of poor taxes.
- 261 April 5. Relative to duties of inspectors and gaugers.
- 501 April 11. Authorizing councils to compromise with holders of certain railroad bonds.

1863.

- 168 Mar. 10. To enable trustees of railroad stocks of the city to sell or assign the same.
- 173 Mar. 20. Relative to arrest of professional thieves.

1864.

- 1131 Jan. 6. Relative to street and sewer improvements and collection of cost thereof.
- 16 Mar. 16. Relative to arrest of professional thieves.
- 107 Mar. 28. Supplement to act establishing independent school district and prescribing regulations therefor.
- 804 May 4. Authorizing Mayor to appoint deputy.

1865.

P. L. p. Act of

- 532 Mar. 22. Supplement to act establishing independent school district and prescribing regulations therefor.
586 Mar. 23. Relative to weighing of coal.
642 Mar. 23. Repealing State license on certain classes of exhibitions.

1866.

- 527 April 5. Relative to fees of Mayor, aldermen, and justices, and defining powers of police in making arrests.

1867.

- 194 Feb. 14. Relative to protection of police and fire alarm telegraph.
297 Mar. 1. Creating board of commissioners to erect a city hall.
440 Mar. 14. For better regulation of public halls and places of amusement.
820 April 5. Supplement to act relative to street and sewer improvements and collection of cost thereof.
846 April 6. Supplement to charter, extending city boundaries, enlarging corporate powers, perfecting municipal organization, and submitting the proposed consolidation to vote of people.
918 April 8. Conferring additional powers upon city councils.
1243 April 15. Supplement to act creating board of commissioners to erect a city hall.
1258 April 15. Regulating assessment of city taxes.

1868.

- 236 Feb. 28. Authorizing city to borrow money for water-works and issue bonds.
488 Mar. 26. Creating sinking fund for extinguishment of railroad compromise indebtedness, &c.
530 Mar. 31. Supplement to act establishing independent school district and prescribing regulations therefor.
549 April 1. Supplement to act authorizing collection of licenses on vehicles and dramatic exhibitions.
565 April 1. Supplement to charter, relative to representation in, and apportionment of councils, building regulations, passage of ordinances, opening of streets, election of city officers, sidewalks, assessment of taxes on rural property, city attorney, &c.
980 April 13. Providing for appointment of inspectors of salt.

1869.

P. L. p.	Act of
104	Feb. 3. Supplement to act incorporating guardians of the poor.
150	Feb. 12. Consolidating wards for educational purposes and prescribing general regulations for school district.
967	Mar. 12. Relative to fees of city treasurer and security to school board.
486	Mar. 22. Supplement to act concerning sewers and streets, relative to vacation of streets.
509	Mar. 24. Relative to fees of city treasurer for collection of mercantile licenses.
858	April 12. Authorizing retiring of city indebtedness and purchase of public park.
892	April 13. Authorizing Mayor to appoint deputies.
913	April 13. Validating code of ordinances.
965	April 15. Authorizing councils to vacate streets and alleys.
975	April 15. Supplement to act extending city boundaries, &c., authorizing change of tax rate in borough of Lawrenceville.
979	April 15. Providing for licensing of non-resident salesmen.
1017	April 15. Relative to official title of aldermen.
1027	April 15. Relative to keeping streets in repair by passenger railway companies.
1106	April 16. Supplement to act relating to powers of board of health.

1870.

231	Feb. 24. Supplement to act consolidating wards for educational purposes, &c.
250	Feb. 25. Supplement to act establishing board of health, relative to recovery of penalties, &c., and arrest of persons for violating health regulations.
264	Feb. 26. Authorizing city to purchase property and provide for erection of market-house.
543	Mar. 23. Authorizing establishment of paid fire department.
643	Mar. 28. Relative to duties of building inspector.
669	Mar. 29. Relative to better security of rents.
731	Mar. 31. Changing date of election of certain city and ward officers.
742	April 1. Supplement to act consolidating wards for educational purposes, &c., repealing certain provision thereof.
796	April 2. To provide for improvement of Penn avenue and other streets.
951	April 6. Supplement to act creating board of commissioners to erect a city hall, relative to cost thereof.
1055	April 8. Supplement to charter, relative to election and apportionment of councilmen.
1111	April 9. Relative to time of making annual appropriations.

P. L. p. Act of

- 1179 April 16. Supplement to acts concerning improvement of streets and sewers, relative to collection of assessments therefor.
- 1194 April 16. Supplement to act establishing board of health, relative to registration of marriages, births, and deaths.
- 476 April 17. Relative to safe keeping of funds of guardians of the poor.

1871.

- 17 Feb. 1. Supplement to act to provide for improvement of Penn avenue and other streets, relative to redemption of bonds issued therefor.
- 88 Feb. 18. Requiring city treasurer to give bond to State.
- 118 Feb. 21. Supplement to act authorizing establishment of paid fire department, prescribing regulations at fires.
- 126 Feb. 24. Providing for registry of lots.
- 314 Mar. 10. Supplement to act consolidating wards for educational purposes, &c., relative to teachers' institute.
- 368 Mar. 15. Providing for extension of water-works.
- 494 April 27. Supplement to act consolidating wards for educational purposes, &c., authorizing board of education to borrow money.
- 718 May 10. Authorizing consolidation of adjacent territory, upon affirmative vote of people therein.
- 840 May 13. Supplement to act concerning streets and sewers, relative to street improvements.
- 910 May 18. Authorizing purchase of public park.
- 1138 May 25. Relative to division of property of Allegheny County Home.
- 1236 May 26. Supplement to act concerning streets and sewers, relative to construction of bridges and culverts.

1872.

- 71 Jan. 31. Legalizing issue of bonds to redeem overdue loans, &c.
- 360 Mar. 14. Supplement to act concerning streets and sewers, relative to street improvements and collection of assessments therefor.
- 385 Mar. 15. Supplement to act providing for appointment of inspector of salt, changing mode of election.
- 437 Mar. 19. Prescribing mode of adopting and recording ordinances and resolutions of councils.
- 474 Mar. 20. Supplement to act to provide for improvement of Penn avenue and other streets, relative to election and duty of commissioners, &c.
- 562 Mar. 23. Relative to fee bill of constables.

P. L. p. Act of

- 606 Mar. 28. Authorizing councils to equalize the valuation of taxable property for city purposes.
- 633 Mar. 29. Supplement to act consolidating wards for educational purposes, &c., relative to interest on school debt and bond of treasurer.
- 743 April 2. Supplement to charter, annexing eleven boroughs, and providing for representation thereof in councils.
- 978 April 5. To regulate the construction of bridges.
- 986 April 8. Regulating party walls.
- 1048 April 9. Amending act consolidating wards for educational purposes, &c.
- 1049 April 9. Regulating election of school directors in sub-school districts.
- 1078 April 9. Authorizing city to guarantee payment of taxes on certain bonds.
- 1121 April 12. To revise and amend health laws, providing general health regulations.

1873.

- 195 Mar. 1. Supplement to act annexing eleven boroughs, changing date of first election therein.
- 229 Mar. 7. Relative to election and duties of city clerks.
- 302 Mar. 18. Authorizing city to erect pumping works in Allegheny river.
- 317 Mar. 19. Supplement to act concerning streets and sewers, relative to opening of streets for laying water pipes.
- 317 Mar. 19. Fixing time for making annual appropriations, &c.
- 318 Mar. 19. Supplement to act providing for extension of water works, authorizing additional water loan and providing for payment thereof, appointment of bond clerk, &c.
- 320 Mar. 20. Authorizing fire department loan, and providing for payment thereof.
- 325 Mar. 20. Supplement to act concerning streets and sewers, relative to construction of streets, sewers, bridges, and culverts, and collection of assessments therefor.
- 334 Mar. 20. Supplement to act consolidating wards for educational purposes, &c., extending jurisdiction of central school board over annexed territory, and relative to election of school directors therein.
- 485 April 2. Extending time for filing municipal liens for street and sewer improvements.
- 773 April 10. Authorizing guardians of the poor to bind out children in certain cases.
- 810 April 18. Relative to mode of collecting taxes, duty of city assessor, &c.

P. L. p. Act of

- 823 April 18. Relative to planting of trees along avenues.
819 April 21. Supplement to act to revise and amend health laws, relative to inspection of milk, &c.
362 May 19. [P. L. 1874.] Authorizing city to purchase and build bridges, and borrow money therefor.
403 June 5. Regulating sale of small fruits.

1874.

- 475 Jan. 5. Authorizing opening, grading, paving, and curbing of Forbes street.
477 Jan. 7. Re-organizing local government, extending boundaries, enlarging corporate powers, &c.

1876.

- 206 May 4. Repealing act to regulate election of school directors in sub-school districts.
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READING.**1847.**

- 409 Mar. 16. Act of incorporation.

1852.

- 65 Feb. 17. Authorizing establishment of public park and parade ground.

1853.

- 297 April 5. Authorizing municipal subscription to stock of Lebanon Valley Railroad Company.

1855.

- 105 Mar. 21. Supplement to charter, relative to organization of councils, collection of taxes and fire department.
375 April 30. Authorizing purchase of Reading gas-works by the city.

1856.

- 121 Mar. 15. Supplement to charter, relative to city elections.

1858.

P. L. p. Act of

- 216 April 7. Relative to boundary line between city and Alsace township.

1861.

- 104 Mar. 13. Revised city charter.
458 May 1. Supplement to revised city charter, relative to school taxes and salary of Mayor.

1862.

- 158 Mar. 21. Supplement to revised city charter, relative to school controllers and highway commissioners.
165 Mar. 22. Prohibiting erection of frame buildings in certain districts.

1863.

- 106 Mar. 4. Supplement to revised city charter, relative to city elections.
410 April 14. Supplement to revised city charter, relative to collection of school taxes.

1864.

- 7 Mar. 11. Regulating city elections.
583 April 26. Revised city charter.

1865.

- 455 Mar. 21. Supplement to revised city charter of 1864, establishing water board and water rates, &c.
571 Mar. 22. Relative to ground rents.
1158 Mar. 15. [P. L. 1866.] Incorporating Firemen's Union.

1866.

- 66 Feb. 23. Supplement to revised city charter of 1864, relative to election of constables.
627 April 11. Prohibiting building of stables in certain district.
676 April 11. Supplement to revised city charter of 1864, relative to confirmation of parts of topographical survey.
732 April 11. Supplement to revised city charter of 1864, relative to school taxes and powers of school board.
745 April 11. Relative to arrest of professional thieves.
748 April 11. Relative to storage of explosive oils.
888 April 12. Supplement to revised city charter of 1864, relative to frontage tax.

1867.

- 195 Feb. 14. Supplement to revised city charter of 1864, relative to vacancies in school board.

P. L. P. Act of

- 873 April 8. Relative to fees of constables.
 1259 April 15. Supplement to revised city charter of 1864, extending city boundaries and relative to opening of streets.
 1317 May 1. Exempting school loans from taxation.

1868

- 257 Mar. 2. Relative to appeals and transcripts from judgments of aldermen and justices.
 541 April 1. Relative to fee bill of aldermen and justices.
 1044 April 13. Authorizing city councils to punish truancy.
 1056 April 13. Supplement to revised city charter of 1864, relative to opening of streets.
 1131 April 14. Relative to suits for city taxes, water rents, &c.
 1156 April 30. Supplement to revised city charter of 1864, relative to frontage tax.

1869.

- 196 Feb. 18. Relative to fees of aldermen, justices and constables.
 302 Mar. 8. Supplement to revised city charter of 1864, relative to frontage tax.
 826 April 10. Supplement to revised city charter of 1864, relative to water board.
 1267 May 13. Supplement to revised city charter of 1864, extending boundaries and exempting city bonds from taxation.

1870.

- 619 Mar. 28. Relative to public schools.
 1246 April 21. Supplement to revised city charter of 1864, relative to election precincts.

1871.

- 732 May 11. Supplement to revised city charter of 1864, relative to meetings of councils and road views.
 758 May 11. Supplement to revised city charter of 1864, relative to sanitary powers of councils.
 976 May 19. Authorizing appointment of city auctioneers
 1012 May 19. Relative to erection of frame stables in certain district.
 1299 June 2. Relative to duties of assessors.
 1373 June 28. Supplement to revised city charter of 1864, relative to qualifications of voters.

1872.

- 131 Feb. 21. To prevent trespassing upon railroad cars.
 329 Mar. 12. Relative to duties of assessors. Repeal.

P. I., p. Act of

- 454 Mar. 20. Supplement to revised city charter of 1864, relative to penalty for unpaid taxes.
- 1118 April 11. Prohibiting erection of frame buildings within certain district.
- 1168 May 9. Relative to duties of committing magistrates.

1873.

- 831 April 22. Establishing board of health.

SCRANTON.**1866.**

- 1034 April 23. Act of incorporation.

1867.

- 630 Mar. 30. Supplement to charter, enlarging and defining powers of city, &c.

1868.

- 286 Mar. 7. Relative to prosecuting attorney.
- 719 April 4. Authorizing city to borrow money and establishing sinking fund.
- 961 April 13. Relative to collection of taxes.
- 965 April 13. Relative to party walls.

1869.

- 292 Feb. 27. Relative to eligibility of prosecuting attorney.
- 733 April 7. Supplement to charter, extending certain acts to city, and relative to election of city treasurer, &c.
- 839 April 10. Supplement to charter, relative to powers of city auditors.
- 1236 April 27. Supplement to charter, extending certain acts to city.

1870.

- 222 Feb. 23. Relative to costs in criminal cases.
- 903 April 5. Supplement to charter, relative to Mayor's court, &c.
- 1040 April 7. Relative to appointment of auctioneers.
- 1304 May 7. Supplement to charter, relative to funding of city debt, sinking fund, city prison, ward improvements, police, &c.

1871.

- 1147 May 25. Relative to election of treasurer.
- 1165 May 25. Relative to election districts, &c.

P. I. p. Act of

- 1292 June 2. Relative to recorder of Mayor's court.
 1345 June 2. Relative to fees of assistant recorder of Mayor's court.
 1351 June 2. Supplement to act relative to appointment of auctioneers.
 1363 June 22. Relative to proceedings in Mayor's court.
 1371 June 28. Relative to proceedings in Mayor's court.

1872.

- 762 April 3. Providing for extension of avenues and assessments therefor.
 824 April 3. Increasing pay of jurors in Mayor's court.
 825 April 3. Supplement to charter, relative to Mayor's court.
 915 April 4. Providing for auditing of accounts of city officers.
 961 April 4. Supplement to charter, relative to election of certain officers.

1873.

- 313 Mar. 19. Relative to funding of city debt.
 797 April 17. Supplement to act providing for extension of avenues and assessments therefor.

TITUSVILLE.**1866.**

- 116 Feb. 28. Act of incorporation.
 182 Mar. 12. Relative to liquor prosecutions and arrest of professional thieves.
 259 Mar. 21. Relative to liquor prosecutions and arrest of professional thieves.
 321 Mar. 27. Supplement to charter, relative to school directors.
 977 April 17. Validating certain city election, &c.

1867.

- 468 Mar. 15. Limiting increase of city debt.
 904 April 8. Validating certain city loans.
 1033 April 10. Increasing fees of police and constables.

1868.

- 629 April 2. Relative to school directors. Repeal.
 716 April 4. Supplement to charter, authorizing funding of city debt, exempting firemen from jury duty, and relative to city elections, school directors, &c.

1869.

P. L. p. Act or

- 120 Feb. 5. Fixing number of tax collectors.
332 April 10. Requiring school directors to publish annual account.
908 April 13. Supplement to charter, relative to opening of streets and payment of damages.
1120 April 17. Regulating licensing of vendors of liquor.
1132 April 17. Supplement to charter, relative to arrests for breach of ordinances.

1870.

- 308 Mar. 2. Supplement to charter, relative to city indebtedness, poor and school taxes, assessments for paving improvements, &c.
389 April 5. Relative to prohibition of erection of frame buildings.

1871.

- 581 May 5. Repealing supplement to charter, relative to city indebtedness, poor and school taxes, assessments for paving improvements, &c.
824 May 13. Authorizing city to grade, pave, and curb streets, construct sewers, and make assessments therefor, &c.

1875.

- 72 Feb. 2. Legalizing certain election for city auditor.
270 Mar. 8. Authorizing increase of indebtedness, construction of water-works, election of additional councilmen, altering manner of issuing sewerage and pavement bonds, &c.
1074 April 9. Making offices of notary public and justice of peace compatible.

1873.

- 242 Mar. 10. Relative to city finances, water-works, &c.
690 April 10. Relative to school taxes and school bonds.

WILKESBARRE.**1871.**

- P. L. p. Act of
539 May 4. Act of incorporation.

1872.

- 740 April 2. Supplement to charter, prescribing additional corporate powers, and relative to street damages, election of councilmen, &c.

1873.

- 392 Mar. 25. Relative to election of school directors.
-

WILLIAMSPORT.**1866.**

- 1231 Jan. 15. Act of incorporation.
867 April 12. For more prompt payment of school tax.

1867.

- 251 Feb. 23. Authorizing levying of special tax for use of fire department.
513 Mar. 21. Supplement to charter relative to councils, extending city boundaries, authorizing city to borrow money, &c.
1065 April 10. Relative to auctioneers.

1868.

- 346 Mar. 17. Repealing act for more prompt payment of school tax.
376 Mar. 18. To prevent cattle, sheep, &c., running at large.
790 April 10. For more prompt payment of school tax.
878 April 13. Relative to auctioneers.
926 April 13. Relative to annual tax rate.
1063 April 14. Relative to election of school directors.
1122 April 14. Partially repealing act to prevent cattle, sheep, &c., running at large.

1869.

- 587 Mar. 31. Authorizing appointment of additional auctioneer.

1870.

P. L. p. Act of

- 525 Mar. 22. Supplement to charter, containing general provisions.
538 Mar. 23. Relative to paving of streets and mode of payment there-
 for.
674 Mar. 30. Relative to fees and duties of recorder.

1871.

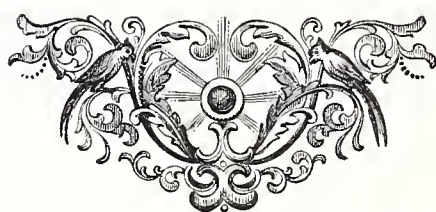
- 507 April 28. Supplement to charter, relative to qualifications of voters.
386 June 10. Legalizing investments in city debt.

1872.

- 705 April 1. Limiting rate of taxation in certain district.
950 April 4. Establishing board of health.
952 April 4. Relative to election and terms of councilmen.

1873.

162. Feb. 26. Supplement to charter, relative to interest on city bonds.



MUNICIPAL GOVERNMENT.

A Letter to the Municipal Commission of the State of Pennsylvania.

Hon. BUTLER B. STRANG, *President* :

SIR : All thoughtful citizens of the Commonwealth who view with anxiety the practical failure of our institutions as applied to the government of large cities, must regard as an important step in advance the appointment of your commission, charged with the duty of investigating existing evils in our municipalities, and of suggesting such legislation as may seem fitted, in the language of the Governor's recent message, "to make impossible the extravagance and mismanagement that have characterized the last decade."

Unless some such change can be effected, it is evident that universal suffrage and popular government must be pronounced incompatible with municipal prosperity and good order. The conditions which suffice for agricultural regions, where public interests are simple, where the citizen has leisure to give them the attention requisite to comprehend them, and where the character of every candidate for local office is familiar to every voter, obviously will not apply to dense communities where the fevered struggle for existence absorbs almost every man in his private affairs, where the structure and administration of government are so complicated as to require special study and training for their bare comprehension, and where, with rare exceptions, the personal reputation of candidates can only be known in the limited circles of their own acquaintances. It is obvious, therefore, that the system which works well in the country is inapplicable to the city, where it is a moral and physical impossibility for the voter to acquire the knowledge requisite to the intelligent exercise of suffrage in the choice of the multitude of officials who have been made directly elective by the people. This has given rise to a class of professionals who make municipal politics the business of their lives, who understand the mysteries of party organization and management, and the intricate details of municipal administration. Such a profession rarely has attraction for the honest; its legitimate gains are moderate at the best, and are at all times uncertain. For the reckless and unprincipled, however, it has the fascination of the lottery and the gambling-table, for its illicit prizes are splendid, and are won without steady and continuous labor. The professionals, therefore, as a class, are men of easy conscience, who regard the public as their legitimate prey, while their special training gives them in election contests the advantage of veteran troops over unorganized and un-disciplined militia.

As though to render absolute the control of these professionals in Philadelphia, our municipal government has become so complex and unwieldy that responsibility for malfeasance has been virtually lost. Some important officers, such as the mayor, the tax receiver, the treasurer, the controller, the city solicitor, members of councils, and school directors are elected by the people; others, of equal importance, such as the heads of the gas, water, highway, and survey departments and the board of health, are appointed by councils; others, such as the board of education, the board of city trusts, the board of revision of taxes, and the park commission are appointed by the courts, and others again, as in the building commission, are self-appointed. As chief executive, the mayor is really only a chief of police, but he shares in the legislative functions of councils by reason of a qualified veto power. The select and common councils are the municipal legislature. They levy taxes, borrow money, make all appropriations, (except where commissions or boards of trust have been rendered independent of them,) and generally are intrusted with the duty of supervising and regulating the infinite details of municipal administration; but their power is seriously crippled by their inability to summon witnesses and examine under oath, so that they are frequently unable to investigate corruption for which they are themselves directly or indirectly responsible. It is to a government so chaotic that are intrusted the peace, the health, the comfort, the education, and the prosperity of eight hundred thousand human beings living under the fierce competition of the nineteenth century. To show how completely, under such a system, all real responsibility is frittered away, even in

the simplest necessities of municipal existence, will it be sufficient to allude to the fact that a few years since, when filthy and neglected streets were the subject of general complaint, those whose duty it was to repair them excused themselves on the ground that the accumulated dirt in the highways rendered repairs impossible, while those who should clean them retorted that cleaning was impracticable, owing to their lack of repair. It is the same in almost every detail. When money is wasted or stolen in paving, or culverts, or reservoirs, or bridges, or school-houses, and double prices are paid for imperfect work, responsibility is bandied about between councils and the various executive departments until the fault cannot be definitely traced to any one. The distinction between capacity and incapacity, honesty and roguery, is thus lost, and the administration of the second city in the western hemisphere, becomes a thieves' carnival, in which stealing is reduced to a science, a premium is set on corruption, and the helpless tax payer feels his pockets emptied by invisible fingers.

These evils are the natural outgrowth of our system, and their continuance can be prevented only by a radical change in that system. Occasionally, when their magnitude reaches a point which threatens immediate bankruptcy, public attention may be excited sufficiently to produce a momentary check; but the professionals know that the excitement will be but temporary, that they can wait until the storm blows over, and can then resume their occupations with the same sense of security as before. It is useless to expect the inhabitants of a great city to zealously perform what are called their "political duties," when those duties require special training, close daily attention, an accurate knowledge of the details of municipal business, and an acquaintance with the character of every aspirant for nomination to candidacy. If tax payers desire a reasonably efficient and economical government, they must surrender a part of their apparent privileges. They must have fewer candidates to vote for, so that they can more readily ascertain the character of those for whom they vote. Responsibility must be concentrated, so that when wrong is done, the wrong-doer can be held accountable. Power must accompany responsibility, and when the latter is no longer divided, the former must be similarly concentrated. Thus we reach the necessity of a chief magistrate, no longer merely the nominal head of the city, but clothed with real power to appoint and dismiss the heads of departments, responsible to the people for the honesty and capacity of his subordinates, and held to that responsibility by a moderate term of office, eligibility to reelection, and liability to impeachment by councils, while his veto power should be retained as a safeguard against hasty and improvident legislation. His position would thus be assimilated to that of the President of the United States, while our present system is as though the cabinet were partly elected by the people and partly selected by Congress in joint convention of the two Houses, a comparison which sufficiently illustrates its absurd and clumsy inefficiency.

The anomalous mingling of legislative and executive functions now exercised by councils should cease. No matter how elaborate may be their machinery of committees, or how enduring may be the zeal of members, a cumbrous representative body must always be a conspicuous failure when it attempts to control executive details, and the history of our local legislature, since consolidation, is no exception to this rule. The ambition of public spirited citizens would find ample opportunity of development in purely legislative business, regulating taxation and appropriations, and framing such ordinances as may wisely provide for the peace, the health, the prosperity, and the development of the city; while the removal of the grosser temptations now incident to their executive duties, would tend to purify the atmosphere of the chambers, and render membership attractive to those whose services would be most valuable to the community. By conferring upon councils authority to send for persons and papers, to administer oaths, and to invoke the power of the courts to commit for contempt, they would be enabled to check malfeasance in the executive departments, and the dignity of the chambers would be enhanced.

As an additional means of holding the executive departments to responsibility for the proper discharge of their duties, it might be well to empower tax payers to examine into their affairs. Such a power ought to be surrounded with strict limitations to

prevent its frivolous exercise, and these limitations your commission could readily devise. The affidavits, for instance, of five or ten citizens might be required, setting forth their belief in the existence of specified irregularities, and on the presentation of these affidavits to the courts, the bench might have discretion to order the investigation prayed for, selecting for the purpose three of the affiants, and requiring security from them to defray the necessary expenses of the proceedings in case the allegations proved to be frivolous and vexatious.

A system, such as the above, would render necessary the adoption of the Civil Service Reform, to which both political parties now stand pledged in national affairs; for a chief magistrate, clothed with power such as I have suggested, ought not to be able to perpetuate his rule by filling all public offices with political janizaries, who would be devoted to his personal interests. It is computed to-day, by those who ought to know, that in Philadelphia fifteen thousand voters are dependent, directly or indirectly, on public employment, and can thus be relied upon to vote and work for the administration that is in power. No improvement that you can devise will be permanent that leaves untouched this vast and fruitful source of political corruption. By giving to all subordinates tenure of office during good behavior, and rendering them removable only on cause, placing both appointments and removals in the hands of independent boards, and prohibiting political assessments, you would do more than could be accomplished by any other single measure to render possible an efficient and economical administration of the city. Elections would be no longer a wild strife for office, in which thousands of incumbents are defending their daily bread against the assault of tens of thousands of hungry applicants. Public business would become an assured career, in which men of industry and experience could engage, with the knowledge that an honest discharge of duty would secure a provision for life. Relieved from political labors, the number of employés could be reduced by fully a third, and the prohibition of political assessments would enable their salaries to be cut down to the point at which similar labor is paid by private employers. The most degrading element and the most corrupting influence in our existing political system would be removed, and the business of the city would stand a chance of being carried on like that of a bank or of a mercantile house.

This reform would, of course, include the police department. It would be under the control of a chief, appointed and removable by the mayor, but the men would hold office during good behavior. The force would speedily become non-partisan, its indifferent members would be weeded out, and in a few years we should have a body of trained and efficient policemen, who would no longer derive their chief importance from their real or assumed control over primaries and general elections.

The subject of the debts of municipalities is a vital one, which must necessarily engage the earnest attention of your commission. Everywhere throughout the country the alarming increase in the indebtedness of cities is becoming one of the worst symptoms of the time, revealing a weakness in our institutions which must lead, unless speedily checked, to the most deplorable consequences. The rapid growth and unwieldy aggregate of this local indebtedness are doubtless familiar to you, and show that it is not a trouble peculiar to us, or to the other cities of our Commonwealth. With regard to Philadelphia, it is sufficient to advert to the fact that our debt to-day is nearly double that which within forty years was so serious a burden upon the whole State of Pennsylvania, as to lead to default in the payment of interest, and that it is nearly as large as the debt of the United States before the war. The major part of this crushing weight is the work of the last fifteen years. The present Constitution has imposed some check upon its nominal growth by diminishing the facility with which funded indebtedness was formerly created; but the principal result of this has been, not to check extravagance, but to swell the proportions of our floating debt until this latter has become too great to be longer carried. Possibly your wisdom may devise some means by which the restrictions of the Constitution may be made more operative than they have hitherto been; and, if so, you will render us an essential service. The most effectual relief, however, is to be sought in diminishing the tendency to reckless and wasteful expenditure.

The changes suggested above would all conduce towards this result, but another one can be named that would be still more effectual. It would, moreover, be simply just; and though at first sight it may be called un-republican, it would, in reality, be merely a logical application of the fundamental theories of our form of government. Our fathers held that taxation and representation should be correlative. In theory we have held to this, but in practice we have allowed representation to escape the limitation of taxation. The payment of taxes is nominally a condition precedent to the exercise of the elective franchise, but this has been reduced to an infinitesimal capitation tax, and, at least in Philadelphia, a very large portion of the voters do not personally pay it. The political organization which is out of power, regularly purchases tax receipts, and furnishes them to its voters; while the party which has control of the tax office is universally believed to distribute them gratuitously, and the amount which reaches the public treasury from this source is insignificant. Thus, while recognizing the principle, we have virtually abandoned it in practice.

I would suggest to you the propriety of reviving this principle, and giving it an application that would render it a valuable safeguard against municipal extravagance. The present form of our local legislature in two chambers is fashioned after the State and national governments, and these again, after the British Parliament. In England, and at Washington, this dual legislature has a real significance, the two houses having different origins and constituencies. In Philadelphia it is a delusion, the constituencies being the same, and the only use of a second chamber is to place some check upon improvident legislation by increasing its complexity, an advantage fully neutralized by the attendant diminution of responsibility. It is worthy of consideration whether the interest of the whole community would not be subserved by giving to the second chamber a different constituency, rendering it a representation not of population, but of taxation, and restricting its functions to questions connected with taxation and expenditure originating in the other chamber. Such a plan would, of course, be open to numerous modifications of detail. The number of members of such a chamber might be limited to fifteen or twenty, to be elected on a general ticket, the qualification for eligibility being the payment of municipal taxes amounting to not less than five hundred dollars per annum. The electors might be citizens paying municipal taxes of not less than twenty-five dollars per annum, to be registered as such on the exhibition of their receipted bills.

In this there would be no infringement on the principle of manhood suffrage, for the chamber so constituted would be restricted to the consideration of financial questions, and would be merely an administrator of the moneys levied upon its constituents. At the same time the salutary influence of such a body upon the prosperity of the whole community must be self-evident.

The anomalous position of the Gas Trust of Philadelphia will undoubtedly attract your attention. As a compact and easily wielded center of political power, its influence on our municipal affairs has been most unfortunate. The trustees, nominally appointed by councils, in reality have their subordinates and tools elected to councils, and, in alliance with other departments, maintain an irresponsible, close corporation, which defies all attempts to penetrate into its mysteries and management. If, by appropriate legislation, provision could be made for the due security of the holders of gas loans, and if the works could then be put up for sale to the highest bidder, under restrictions that would protect the consumer, not only would considerable financial relief be afforded the city, but one of the most dangerous elements would be removed from our politics. The secret disbursement of over four millions of dollars of public money per annum, virtually without accountability to any one, creates an *imperium in imperio* to which a parallel may vainly be sought elsewhere.

I have thus ventured briefly to make suggestions as to a few of the points which will naturally present themselves for your consideration. The evils which these suggestions are intended to remove are real and pressing, and threaten, unless checked, not only to destroy the prosperity of the great centers of population in our Commonwealth, but to shake confidence everywhere in the capacity of man for self-government. I have not sought to weary you with details illustrating our present condition,

for the financial crisis which is impending over Philadelphia is notorious, and sufficiently proves the necessity of immediate and decided change, if the gravest misfortunes are to be averted. To your commission our people are looking, with the hope that its earnest and dispassionate labors may lead to such reforms as are necessary for our preservation.

I have the honor to remain,
Very respectfully,

HENRY C. LEA.

No. 2000 WALNUT STREET,
January 4, 1877.

ANSWER OF RICHARD VAUX TO INTERROGATORIES.

To "The Members of the Municipal Commission of the State of Pennsylvania."

GENTLEMEN: A printed paper unauthenticated by any signature, with the caption "Municipal Commission of the State of Pennsylvania," and dated Philadelphia, January 26, 1877, has been received by me.

This paper contains eight questions, to which replies are requested, on the general subject of a "plan for the government of the cities of this Commonwealth."

Reasonably enough, your first question is to ascertain if I have either the "information or experience," which you exceptionally consider necessary qualifications, to discuss a subject of importance, to the people in modern times.

In reply to this first question then, I beg leave to state that for several years I was *Recorder of the City of Philadelphia* under the charter of what was called "the old city," prior to "consolidation;" that after consolidation of the "old city" with the several districts in the county of Philadelphia, I was the second elected *Mayor of Philadelphia*, and my attention has been given to municipal affairs, and the best *method of municipal government* since 1842, about thirty-five years, and consequently according to the fashion of our times, views which result from experience are of little importance; and it may be of less influence on "public opinion," whatever that is.

As to the subject of municipal government as now existing in Philadelphia, I ask to refer you to the first and second annual messages presented by me to the councils of the city of Philadelphia in the years 1857 and 1858, in which, if you think it worth while to refer to them, you will find a reference to many of the questions mentioned which now are assumed to be the results of the investigations of modern municipal sociologists.

The method or system of municipal government of Philadelphia as it is now established by law, is probably the *worst* that human ingenuity could devise. The vice which permeates it is inseparable from the system or method itself, and the remedy or the reform can only be attained by the abolition of the system, and the creation of one based on those well considered and adjusted principles of organism which experience sanctions as essential to its completeness as a system of municipal government.

The above opinion is founded on the following facts:

I. There is no power of supervision, with authoritative control, in our present system.
II. The councils of the city are both the legislative, as well as the executive power, and this centralization of distinct powers destroys the character of both.

III. The municipal departments or administrative hands of the present system are independent of all control.

IV. The councils elect the heads of these departments, and it has resulted in the shameless condition of affairs that the individuals so elected are directly connected with the legislation, or the legislative authority, and their departments are subordinated to the influence these elected officers exercise on this authority. Whatever laws ought to be passed by councils to regulate these departments are framed and enacted as the departments require to conciliate the councils. Thus the legislative and the executive are so associated as to destroy the independence of one or the other, to the injury and despoiling of the citizens.

V. To illustrate this anomaly in a method of government which pretends to be based on separate and independent departments, but which have become thus associated or solidified, one example will suffice. A department called "The Highway Department" is assumed to have the government and control of the public streets. A street is to be opened, not for the public benefit, use, and enjoyment, but for the benefit of a class of citizens, or denizens called "contractors."

These persons begin operations by capturing some councilmen, when an ordinance is introduced into the legislative branch of the city government; then other "contractors" capture other councilmen; then, by a magnetic influence, which is akin to the new phenomena called "mind-reading," all these contractors and councilmen meet at the Highway Department, and at another bureau of municipal management known as the "Board of Surveys," and after cogent reasoning and final agreement, it is settled that certain contractors are to "have the job," and the Highway Department accords to the councilmen high praise for their discrimination in selecting "the lowest and best bidder" for "the work." Whereupon the councilmen pass all these ordinances, and the property owners and tax payers are without notice or redress, except the enjoyment of the luxury of paying taxes, and liens beside, for this work. But stop a moment; these streets are opened and paved. No sooner is this done than the Water Department digs up trenches in these new-paved streets to lay pipe for the benefit of the property owners. These trenches are filled up and left unpaved for months, till the street is nearly impassable. Then the "Gas Trust" digs up more of the street to lay gas pipes, and these trenches are likewise left unpaved. Then there is another gang of contractors who capture more councilmen to enact an ordinance to repave the street, or "*repair it.*" This is done.

Then another lot of contractors capture more of the members of the legislative department, and by like department processes "culverts" are to be put in these streets. Ordinances are passed for these culverts. The highway department and the survey department, and the councils again are magnetically influenced, and the culvert job is given to a bidder who was the "lowest and best" of the original bidders, but that strange person who was in the flesh when the bids were "put in," or was supposed so to have been, is not to be found in the directory when his bid is accepted, so the next highest gets the job, to the wonder of the inexpert. The street is dug up for the culvert, and that trench is filled up, after the culvert is used to get the city money, and the public highway, or what was originally intended to be a public highway, has been a private property for contractors, till it cost as much as the land is worth several times over; and, take notice, no power or authority is anywhere to be found in our present system of city government to oversee, inspect, control, arrange, manage, or PREVENT this stupid, abominable despoiling of the property owners or the tax payers of Philadelphia. Take notice that the street is then again given over to more contractors, to *repave!* As to the cost of all this, it would require more credulity than you possess to believe how the *cost part* of this business is arranged, but you can find out if you have a desire to know, from the knowledge and large experience of citizens who thoroughly understand this subject.

I have not the time to explain by further illustrations the opinion already given, that the present method for the administration of our city government is the *very worst* the ingenuity of man can devise. But what is said of one department can *cæteris paribus* be said of others.

When it is considered that there are about twenty-five separate and distinct tax-consuming agencies, connected directly and incidentally in the government of Philadelphia, over which no chief executive control is imposed, and the officials in charge of them elected by popular vote, elected by the legislative branch of the city, appointed by the judges of the county courts and the State authorities, it becomes an easy problem to solve why Philadelphia is so wretchedly governed.

When it is also considered that these twenty-five tax-consuming agencies cost the tax payers about *twelve millions* of dollars a year, or have cost this sum within the past few years, it is not so very difficult a problem to solve when the city will become bankrupt.

Let me give you a list of some of these tax-consuming agencies over which no control is exercised: City controller, city treasurer, city solicitor, receiver of taxes, city commissioners, select and common councils, fire department, department of highways, department of markets and city property, board of revision of taxes, and assessors of real estate, water department, survey department, trustees of gas-works, board of health, guardians of the poor, board of public education, managers of the house of correction, directors of city trusts, Girard estates, board of port wardens, commissioners of public buildings, Fairmount park commissioners, building inspectors, inspectors of drugs, mercantile appraisers, sealers of weights and measures, trustees of city ice boat, inspectors of coal, inspector of steam boilers.

When the mode of appointment, the tenure of office, the duties imposed, and the utter absence of supervision, accountability, and control over these officials are considered, was there ever a more imperious necessity for a radical reform, or reconstruction of a system which permits such a condition of public affairs to be possible, as must of necessity exist under the present system? It is a mockery to call it a government. The mayor, or chief executive officer of this city, is described best by the motto in the published volume of Junius's letters, "*Stat nominis umbra.*"

Reverting to these tax-consuming agencies, it should be remarked that, in Philadelphia, political parties bear the relation of six to seven. The Democratic party polls, say 60,000 votes; the Republican party, say 75,000; of this 75,000, say 15,000 votes have direct or indirect support from official patronage of all kinds; leaving, say 60,000 independent voters for the Republican party, to say 60,000 Democratic voters. Of these 60,000 Democratic voters, 90 per cent. are tax raisers, pay taxes from their labor; yet in these official places, in these tax-consuming agencies, they have scarcely any representation. Take an example in the park commission: there are twelve commissioners, and three are Democratic. In the gas trust not a Democrat. In the Girard trust, twelve trustees, and only three are Democrats; yet Girard's trust was an individual gift to the city of Philadelphia. In the board of revision of taxes, three members, one is a Democrat. Of the three building inspectors, not one is a Democrat, and so of all the other agencies. There is taxation of the 60,000 Democrats for municipal government, but only a pretense of representation. The basis, then, of the present system of our city government is the *disfranchisement* of nearly one half of the tax payers.

This has been carried so far that the judiciary of the city and county is not free from this influence; for, out of fifteen judges of courts of record, only two are Democrats; and the patronage they dispense, even to positions of honor and trust, bear this partisan character; the proportion of their appointees in this city being as two Democrats to ten Republicans, and in positions, many of them, which have the disbursement of the people's money, raised by taxation for municipal purposes.

It is regarded as a cardinal, fundamental principle in our form of political government, that taxation and representation should co-exist. In a municipal system, which is an artificial organic structure for special and limited duties, for the purpose of securing the happiness of the citizens, and protecting them in the enjoyment of their labor and their property, and which taxes them to raise the cost of such protection, taxation, and representation should be carefully adjusted. Health, streets, light, water, police protection, are necessary to secure communital benefits, and if the science of sociology is ever to be applied in practice, a city government is the best opportunity to test its principles.

Reverting again to these *tax-consuming agencies*, I regard the *board of revision of taxes* and the *survey department* as two departments which most seriously oppress the people of this city. So arrogant has the survey department become that it denies, even to courts of law, I believe, any power of control over its action. The board of revision of taxes, for all remedial rights over its decisions, is practically beyond the reach of appeals. It would be an interesting inquiry just now to ascertain if the thousands of properties lately, and yet being sold by the sheriff bring the value assessed on them. These two almost irresponsible agencies have cost millions of dollars to the tax payers of Philadelphia. To open streets, and assess taxes on the property, are stimulating processes by which the city councils are encouraged to spend money, on the plea of

public necessity, because the city is thus extended, and taxes are so easily levied theoretically. This process is a species of forced revenue, for under it there are instances in which the amount of "municipal claims" exceeds the value of the land against which they are made, which amounts to confiscation in fact.

These suggestions are made for the purpose of bringing forcibly before you the imperative necessity of a controlling, supervisory power in any method of government you may establish for municipalities.

In the remarks already made enough has been suggested to show the serious defects of the present system of our city's mis-government, although an exhaustive investigation is necessary fully to understand their pernicious effects on our people, their property, and their welfare.

I propose now only to sketch an outline of what, in my opinion, should be the basis on which a municipal government for large cities should be established.

The City Legislature.

Philadelphia should be divided into districts composed of contiguous wards. Each district should elect say six members of the common council, three for two years, and three for four years, the elections to be held bi-ennially.

The members of select council, say twenty-seven or thirty, should be elected on a general ticket, one half to serve for two years, and one half for four years.

No citizen to be eligible to serve in select council, unless 1, he carried on some handicraft skilled vocation; 2, or was engaged in trade or business; 3, or in the purchase and sale of real estate; 4, or was engaged in some known profession; or 5, had an assured means of support.

The common council shall originate all laws for the raising taxes, and paying the money drawn by taxation from the people, and all laws regulating the same, and the management and disbursement of the public money.

Each body should be the judges of the qualifications of its own members, and the contested elections shall be had before a committee drawn by lot from the whole number of members, and said committee so selected shall be presided over by one of the judges of the county courts of this city, and the report of this committee shall be final and conclusive.

Neither of the councils shall have power to confer on any person the authority to perform any executive duty for the city, and no member of councils shall have an interest, direct or remote, in any public work, or contract, or furnish supplies, for which any money is to be paid. The power of impeachment shall be vested in each council as to its own members.

And as to any public officer of the corporation, the common council shall present articles of impeachment to the select council, against any such officer for any official act of dishonesty, malfeasance, or other offense, to be by ordinance, declared to be an offense against the provisions of the charter of the city, to be tried by the select council, a judge of the court presiding at such trial, and the verdict shall disqualify said condemned official from holding any position under the city government, and the forfeiture of his pay.

Councils shall meet monthly, and no ordinance raising taxes, or paying money for the support of the city government, shall be passed by the select council till the same has been published in the newspapers for public information.

City Departments.

There shall be established a department of "Health, Safety, and Protection," to be composed of seven members, which said department shall have exclusive control of the street cleaning, lighting, nuisances, and cognate subjects, and duties now imposed on the board of health, contagious diseases, and public hospitals, alms-houses, and the pauper poor.

There shall also be established a department of "Public Works, Property, and Parks," to be composed of seven members, which shall have exclusive control of the

highways, opening streets, paving, grading, culverts, wharves and landings, parks, the water and gas-works.

There shall also be established a department of education, elections, eleemosynary, correctional, and penal institutions, to be composed of five members.

There shall be also established a bureau of audit, which shall compare, examine, audit, and vouch all bills drawn by any department, to be countersigned before presentation to the controller of the city.

The city treasurer and city controller shall be elected by the people of the city for a term of four years.

There shall also be established a department of surveys, assessment, and collection of taxes, to be composed of five members. All deeds of private real estate shall be registered in that department; all taxes collected, and all assessments of taxes made by said department.

The mayor of the city of Philadelphia shall be required to appoint in all the boards of departments citizens of the political parties, which said parties, at the last general election, polled the *highest* and the *next highest* number of votes in the said city, to be determined by the official returns of said election, so that the said departments shall not be governed by one political party.

The Police.

The mayor shall appoint the chief of police and a captain of police for each police district.

Boards of captains of police, to serve for three months respectively, to be drawn by lot, presided over by the chief, and their proceedings recorded by a clerk, shall appoint the police officers and sergeants.

The "reserve corps" shall be maintained in the highest state of efficiency, and appointment to that corps shall be for merit in the patrolmen, and, as vacancy occurs, the sergeants shall be appointed from the reserve corps.

The police shall be appointed, without distinction of party, according to the proportion of the voters of the two political parties polling the highest and next highest vote in each common council district, as shown by official returns of the mayor's election.

All complaints against officers shall be tried by a court composed of one captain and two sergeants, chosen by lot; and the record of the proceedings shall be presented to the board of appointment for the quarter, which board shall approve or disapprove of the finding of said court, and adjudge the officer charged to such penalty as may be approved by said board, either expulsion, suspension, or loss of so much pay as his offense may require. The mayor may, on final appeal, reverse such finding.

It will be observed that the object of this general sketch is to make the police force non-partizan, and the tenure good behavior, and promotion as an incentive to faithful service.

My observation confirms me in the opinion that a board of police, or a police commission, for the government of the police department, is the least effective and less beneficial of any system yet applied to this branch of the public service. As well might an army be governed, disciplined, handled, and regulated by a board of officers. Under a board, or commission, the power, the responsibility, the judgment, are divided, and the effectiveness is dependent upon officers who are without power, yet intrusted with command.

The mayor of the city of Philadelphia shall be elected by the people for a term of four years. He shall appoint the members of department boards, have the veto power over all legislation, appoint all officers created by ordinances of the city, and have control and supervision over all the departments.

The members of each department board shall elect a president and secretary. The presidents of these several department boards shall have a seat in the common council, without the privilege of a vote, and they shall, if possible, attend the meetings of councils, and explain any subject which the councils may have under consideration, and for which legislation is needed.

When the members of both the select and common councils shall, by a two third vote, declare that the select and common councils of the city of Philadelphia have not full and sufficient confidence in the management of either of the departments, the mayor shall appoint to fill the vacancy so created.

I have not attempted to do more than outline a plan for a municipal government. The duties and powers of these departments shall be established by general ordinances, and no special ordinance shall be passed, relating to either of these departments, other than empower them to perform, or direct them to perform, duties which belong to them respectively. The councils may change the duties of these departments, or rearrange and re-adjust them, as experience may show as necessary.

The councils shall, by general ordinance, make the proper regulations, rules, and prescribe the several duties of these departments.

These are some suggestions which may be worthy of consideration. My love for, and pride in, my native city, have determined me thus to reply to your printed letter, which, on inquiry, I found to be officially issued by your commission.

I have already noticed the fashion of the times in Philadelphia, and, in accordance with its intelligent mandate, it is not, by any means, improbable that many may condemn what has been here written, in that lofty, and enlightened, and heretofore popular spirit of criticism, which rejects absolutely, without consideration, whatever is proposed or suggested by a Democrat.

Gentlemen, I have the honor to be, etc.,

RICHARD VAUX.

PHILADELPHIA, *February 5, 1877.*

ANSWER OF CHARLES H. T. COLLIS TO INTERROGATORIES.

LAW DEPARTMENT, PHILADELPHIA, *February 1, 1877.*

To the President and Members of the Municipal Commission, &c.

GENTLEMEN: In compliance with your request that I would make such suggestions touching the future government of this city, as might be of service to you, I would state, that the system of government in vogue in the city of Philadelphia is, in my opinion, almost as bad as the ingenuity of man could devise; yet, I believe, the several departments are conducted with reasonable integrity and ability. It is the system more than its administration which needs reformation.

If I were modeling a new charter, I would keep these thoughts constantly in view:

1. Conferring ample power upon the executive, and holding him to a strict accountability.
2. Reducing the number of departments or bureaus to the minimum.
3. Providing a simple system of check upon all collecting and distributing officers, and,
4. Making the legislature really representative in its character as to property as well as population.

Keeping these foundations for organization continually uppermost, I would provide that a mayor should be elected by the people, say once every four years, clothed with authority to appoint the heads of the following departments, who, and whose successors, should hold their offices contemporaneously with the mayor, and no longer; which appointments should be subject to the approval of the upper branch of the councils, and who should be removed for cause, upon a vote of two-thirds of that body, upon complaint made by the mayor, or a majority of said upper branch. The salary of the mayor should be \$15,000 per annum, viz:

The law department;
 The tax department;
 The department of public works;
 The treasury department; and,
 The department of trusts and poor.

I would make the mayor ineligible for a second term, and make the holding of an office in any city department, within four years immediately preceding the inauguration of a mayor, disqualify such person from holding the office of mayor.

The law department should have entire charge of the legal business of every other department of the city, and its chief should receive a salary of at least \$10,000 per annum, and he should have such assistants with such salaries as the councils from time to time might ordain.

No chief of a department should be permitted to employ counsel other than the law officer of the city. (A separate tribunal, say of three judges, should have charge of all questions arising under the road laws, with power to appoint examiners, to take testimony, and to regulate their compensation, and power to issue *venires* for the impaneling of juries.)

The board of revision, receiver of taxes, city commissioners, collector of delinquent taxes and assessors should be merged into one department, to be called, if you like, the tax department.

(Certain duties of the city commissioners, such as providing stationery and election papers, could be conferred upon the department of public works.)

The survey department, department of highways, department of city property, water department, public building commission, Fairmount park commission, board of health, and trustees of city ice boats, should be merged in a board of public works, the members of which should have the same qualifications as the members of the upper branch of councils, hereafter referred to; and they should have power, by and with consent of the upper branch of councils, and the approval of the mayor, to appoint and remove at will such subordinate engineers and skilled experts and chiefs of bureaus as might be necessary. The members of said board should receive salaries commensurate with the importance of the office.

The treasury department should, in addition to the duties now imposed, have charge of collecting all charges for licenses granted by the mayor or chief of any department.

The department of trusts and poor should include the county alms-house, house of correction, the county prison, and the administration of public trusts, and should consist of a board similar to that of the board of public works.

The controller should be the auditor of the accounts of the various collecting and disbursing officers.

He should *not* be an appointee of the mayor, for the simple reason that the mayor appoints the officers against whom the controller is supposed to keep a check.

He should keep in his office duplicate lists of all charges against the citizens for taxes, water, or sewer rents, licenses, liens, &c., and at the end of each week, should receive from the head of each department a return of collections made, which collections should be entered as "paid," upon said duplicate list in the controller's office, and, upon the following day, he should require from the treasurer a report whether or not the sums so reported as collected had been paid into the treasury, and in case of default, should thereupon report the same to the mayor, who, in turn, should report the same to the upper branch of councils, with a recommendation that the defaulting officer should be removed, and a severe penalty should attach to the controller or mayor for failure so to report, and to the collecting officer for failure to report his collections.

And no collecting or disbursing officer's sureties should be released until the controller and mayor had both certified to the upper branch of councils that the said officer's accounts were correct, and such certificate should not be given until six months after his vacation of office.

The common council might be elected as at present. The select branch should be elected at large, each voter voting for only three-fourths of the number. I think a property qualification for the voter unpopular, and un-democratic, otherwise I would suggest that freeholders only should vote for members of the upper branch, but there can be no objection to making the qualification of each member the payment of a county tax of at least \$250 upon property owned by him absolutely in fee for five consecutive years immediately preceding his election.

This body ought to be small, say thirteen, and they ought to go before the people for election *every year*. I am opposed to large legislative bodies. Thirteen men can be watched better than sixty-two; and where it takes one or two votes, only, to carry or defeat a measure involving the expenditure of money, the responsibility is more appreciated by the representative than if he be afforded the opportunity of dividing it with his colleagues.

I would make all municipal terms of office commence on the first day of April succeeding election, and I would limit the sessions of councils to two months, commencing on the first day of April, subject to the call of the mayor for a special session to consider a special subject particularly set out in the call.

The police and fire department should be under the control of a board of five commissioners, two to be selected by select, and two by common councils, (one by the majority, and one by the minority party in each chamber,) and the fifth to be appointed by the mayor, who should be removed, only for cause, by the chamber who appointed them, or, if appointed by the mayor, by the upper branch, as provided for the heads of departments.

The subordinates of these departments should hold office during good behavior, and their salaries should be increased with length of honorable service. In fact, I would make the tenure of office of all subordinates below a certain grade in every department, that of good behavior.

I have prepared this skeleton of an organization thus crudely, that I might keep my promise to send it to you as soon as possible. If any other suggestions hereafter occur to me, I will be happy to communicate them.

Very respectfully yours,

CHARLES H. T. COLLIS,
City Solicitor.

ANSWER OF WILLIAM WELSH TO INTERROGATORIES.

PHILADELPHIA, *February 10, 1877.*

To Hon. B. B. STRANG, *Chairman Municipal Commission of State of Pennsylvania:*

DEAR SIR: At the request of your commission, I make the following reply to some of their queries:

1. I am president of the board of directors of city trusts.
2. I have held the position since the approval of a supplement to the act of incorporation of the city of Philadelphia, approved June 30, 1869.

By this supplement the custody and management of all the charitable trusts of the city were confided to fifteen "agents, or officers of said city," called directors of city trusts. This board is composed of the mayor of the city, and the presidents of the select and common councils, for the time being, and of twelve persons appointed by the judges of the court of common pleas, to serve during good behavior, but liable to removal, at any time, by a concurrent vote of two-thirds of the members of the board of appointment.

This supplement to the charter of the city was deemed necessary, owing to a failure to retain the charter of the old city, for the purpose of executing charitable trusts that had been confided to it, and that could not be properly administered by the mayor and councils of the new city. This applies specially to the Girard estate, in which the old city has interests that are not shared in by the existing city, and, for the proper management of which, the old city received a pecuniary compensation, a preference in the admission to the college of orphans born within the city limits, and the right to apply surplus income beyond the requirements of the college, to objects appertaining exclusively to the old city. It is known that Mr. Girard was unfriendly to the districts outside of the city proper, and he manifested it by placing the orphans born there on the same footing as those born in the most remote portions of the State of Pennsylvania. The board of appointment, no doubt, rightfully interpreted the design of the

testator, by appointing most of the directors from the old city. These directors have, thus far, faithfully obeyed the injunctions of the will, have managed the Girard estate and the other trusts with intelligence and faithfulness. As the directors of city trusts are not restrained from performing executive duties, the charitable trusts of the city have the advantage of their large and successful experience.

3. Thus far, no defects have been experienced in this plan of organization for the management of the city's charitable trusts. The following injunction has been strictly obeyed, both in its letter and spirit :

"SECTION 6. The said directors, in discharge of their duties, and within the scope of their powers aforesaid, shall be considered agents or officers of said city; but no compensation or emolument whatever, shall be received for such services, nor shall any of them have or acquire any personal interests in any lease or contract whatever, made by said city, through said directors, or through any agent or employé, whatever, appointed by them."

4, 5, &c. I have had very little practical familiarity with the other departments of the city government, but some of its defects are manifest to every citizen. A liability to have streets first paved, then opened for sewers, then for water, and then for gas, is most prolific of abuses and unnecessary costliness.

Yours, very respectfully,

WILLIAM WELSH.

ANSWER OF ELI K. PRICE TO INTERROGATORIES.

PHILADELPHIA, *February 1, 1877.*

To Hon. B. B. STRANG :

The circular of the municipal commission came to my hand this morning. I will answer briefly at once. If more detail be wanted, I will answer future questions.

I. I am a member of the Fairmount park commission. I was a member of the revenue commissions of 1845 and 1848. I was State Senator during the sessions of 1854, 1855, and 1856. I send you a volume which explains the occasion of the consolidation act of 1854, and the history of its formation and enactment as our city charter. Pamph. L. 21. A number of the best legal minds were engaged upon the work. In writing the supplements of 1855, P. L. 262, and of 1856, P. L. 267, I was left pretty much to work alone. I was chairman of the commission that prepared the act of 1865, P. L. 320, that created the board of revision for assessment of taxes, and wrote the act. These contain what could be done at their dates. The main part of them should endure. Some changes have been made, not for the better. There are a few great defects that need remedy, and I pray that your commission and the Legislature may be able to enact them. The new Constitution affords much protection in the prohibitions of special legislation. It is deficient in other respects.

II. Your seventh question opens a wide door, and I will make a few points under it.

1. Our citizens have a conviction that some councilmen share in the profits of public contracts, by which undeserved reproach reaches to good men, so that to serve the public is not held in the honor it should be. The councils fix the price of paving, &c., &c., and they employ the contractor, or allot the work to him. The work costs the public or citizen much more than it should. The difference does not go into the city treasury. The citizens have a confident suspicion where it does go. The remedy is for the Legislature to fix the prices for paving, pipes, curbs, &c., of the different kinds, and not above the fair cost, for if the city should not be fully reimbursed, cheapness will promote improvements and increase the revenue by taxation. So as to sewers, when chargeable to owners.

2. As to great public sewers, and other public works, school-houses, &c., I see no sufficient security to the public but advertisement, and an opening of the bids by court, and allotment of the contract, and taking security by open judicial adjudication.

3. There is a weakness in all attempts to investigate frauds, for want of power in the

committees of councils to compel the attendance of witnesses, and to commit for refusal to testify. This insures a victory to the rogues. The remedies might be, 1, that the demands of the committee should be backed by the action of the court; or, 2 that the investigation should be made by the court by a vote of council, or on the petition of a given number of citizens.

Unless you shall give remedy in these respects, the just expectations of good men will be greatly disappointed.

I am, respectfully,

ELI K. PRICE.

ANSWER OF DANIEL M. FOX TO INTERROGATORIES.

PHILADELPHIA, *January 31, 1877.*

To Hon. B. B. STRANG, *President of the Municipal Commission of the State of Pennsylvania:*

SIR: In answer to your circular letter of inquiry, of the 26th inst., I would say that I have had the honor to occupy, from time to time, several of the honorary official positions within the control of our city authorities—have been a member of the select council of Philadelphia, and was mayor of the city, elected in October, 1868, and served for three years, from the then ensuing January 1st, (1869,) and am, therefore, somewhat familiar with the workings of the government of the city. There is a feature in the operations of the public management which, to my mind, can scarcely be reconciled with a good system, and that particularly applies to the jurisdiction of the mayor. This prominent officer is required annually, or oftener, as the occasion may seem to demand, to report to the city councils “a general statement of the condition of the city in relation to its government, finances, and improvements; (and also) to recommend the adoption of all such measures as he may deem expedient for the security, health, cleanliness, improvement, and welfare of the city,” &c., and in order to procure the necessary information to comply with this feature of the law, he is obliged to communicate with the several departments, without control over any of them, except two, namely, the police, and the police and fire alarm telegraph.

There can scarcely be a doubt as to the propriety of giving the mayor some control over all the various departments, so far, at least, as to have the right of suspension of officers, for cause, subject to the action of councils.

The system of keeping the accounts of the city, especially in the tax receiving department, has always been regarded as cumbersome and complicated, and hardly with sufficient checks and verifications, and ought to be referred to a commission of expert accountants for revision, and, if possible, simplification.

The management of the gas department should be changed, to the extent of publicity of their proceedings. The mayor, from time to time, has been called upon to act upon ordinances creating loans, sometimes to the extent of a million and upwards; and so far as my experience was concerned, and I suppose it to be that of the distinguished gentleman who is now the chief magistrate of the city, (Hon. Wm. S. Stokley,) without having either the right of access to the books of the gas-works, or, indeed, any proper information to assist his judgment in this particular.

These are some of the features which strike my mind as worthy of mention.

As I am about leaving the city for Washington, on business connected with the U. S. postal railway commission, of which I am a member, I hasten, most respectfully, to respond upon such matters as immediately strike my mind. Upon my return, if I can be of any service to the commission, it will be my pleasure to hold myself at your command.

I have the honor to be

Yours obediently,

DANIEL M. FOX.

ANSWER OF PHILADELPHIA BOARD OF EDUCATION TO INTERROGATORIES.

PHILADELPHIA, *January 31, 1877.*

To the Municipal Commission of the State of Pennsylvania, Honorable B. B. Strang, Chairman:

The undersigned, in compliance with your request, present the following as their views on the subject of the public school system of the city of Philadelphia.

When the county of Philadelphia was constituted the first school district, by the act of 1818, the city proper, and each of the adjacent districts respectively, became *school sections*, governed each by its elected board of directors, under the supervision of a board of control. The latter was elected by the sectional boards, and its powers were mainly to determine when, where, and at what maximum cost the school-houses asked for by the local boards should be built, and to provide the necessary school-books. By subsequent legislation, (1865,) the sectional boards were limited in their choice of teachers to persons qualified by the controllers, and in 1871, the planning of buildings and letting contracts for their erection were placed in the hands of the latter exclusively. In 1867, the controllers, instead of being elected by the directors, were made to be appointed by the courts. This change was designed to remove school interests from party politics, and so far as the board of control (or of education, as it is now called) is concerned, has, undoubtedly, accomplished this result, and has thus worked decidedly to the public advantage.

With the exception of one other change, shortly to be mentioned, the system just outlined is that still in force. It was designed when public schools were in the experimental stage, when their number was small, their grade elementary, and most of them in semi-rural districts, and at a time when little interest was taken in them by the mass of the people. As late as 1830, only one thirty-eighth of the entire population were their pupils, and the total expense in that year was \$32,100 75. It may be *assumed*, we think, that there may be still some room for improvement, at least to adapt it to the state of things at the beginning of the year 1876, when we had four hundred and forty-five schools, in which one thousand eight hundred and seventy-eight teachers, whose instruction embraced the elementary and the collegiate studies, taught ninety-five thousand five hundred and fifty-two pupils—say one eighth of the entire population—and at an expense (for 1875) of \$1,634,653 26.

The other change of the system referred to is rather, we think, an *extension* of one of its inherent defects, certainly in regard to its adaptability to the present wants. By the act of consolidation (1854) the former sectional lines were obliterated, and each ward became a school section, with a board of directors. The change was a natural, and not important one, at the time, but with the growth and sub-division of wards, the number of these directories has increased to thirty-one, with the certainty of frequent future additions. Experience has demonstrated that sectional boards in this city, so far from being aids, are embarrassments to the progress of education, and the greater their number, the greater the embarrassment.

Our present system, then, shows us thirty-one distinct boards, liable to increase with every sub-division of a ward, each claiming its grammar school and the necessary tributaries—their total comprising between four hundred and five hundred persons, controlling all working details of administration, including the expenditure of \$1,300,000 out of the \$1,600,000 required annually; yet, *being elective*, without practical responsibility, while, for the same reason, they are influenced by, and influence, party politics, especially in councils, since ward lines and sectional lines coincide. At the same time, the central board of education, on whose application councils grant the annual appropriation, which is held responsible by them for its use, while it controls but a fraction of the expenditure, held responsible by the people for the instruction of their children, and which holds, as has been said, “the honor of our judges in its hands,” has no power to appoint teachers, and, therefore, no practical means of enforcing its rules, except by the coöperation of teachers, dependent on the local boards, while its

whole system may, in any year, be changed or weakened by the refusal of councils to appropriate a few essential items in its schedule.

It is not thought necessary to particularize the evils resulting from this state of things, further than to say that the efficiency of the schools depends now, very largely, on the efficiency of the local directory, (which varies, as is well known, in the different wards,) and the degree of harmony existing between it and the general board. The board of school directors of each ward *cannot* be of better material than is to be found in the ward. Practically, it is composed in the most of the wards, of the average material—in some of a little higher, in some a little less. There are some of our most excellent and intelligent citizens in these boards, men who would dignify any position, but *they* will be the most ready to admit that they usually find themselves, in each section, in a minority, and that *one* active and unscrupulous ignoramus is often able to counteract their best legislation. Even intelligent voters pay less attention to the character of candidates for this office than to that of some others, partly, perhaps, because there is a general impression that the board of education, appointed by the courts, controls the schools, and, meanwhile, the office is sought by local politicians as a means of influence and patronage, by which they can rise. The more prominent disadvantages of the present organization will best appear in stating the changes proposed.

To substitute for this *want* of system, a strong, simple organization, having one responsible head, which, employing efficient agents, can maintain an unbroken chain of responsibility throughout, the following changes are suggested:

1. Abolish sectional boards, and transfer to the board of public education all rights, powers, duties, and privileges now exercised or held by these boards.

One of the most desirable reforms could be effected, if this were done, which cannot be under the present state of things. This is, to adjust the number and location of schools of each grade, so that there may be neither too many nor too few of each, and that they may be so placed that the lower may properly supply the higher. Local influence and legislation are the present obstacles to this change, which, it is evident, would promote the efficiency of the schools, and save many thousands of dollars.

The appointment of teachers being included in the powers referred to, would enable the board to enforce its rules as to text-books, courses and hours of study, &c., &c. The local superintendence and neighborhood interest, which are the good elements of the sectional feature, can be quite as well, *if not better*, secured by the appointment of visitors or local committees, by the board of education, than by the present plan.

2. Change the method of appointment of the board of education, [as by an amendment to act of April 5, 1867,] so as to provide: "That when hereafter any vacancy shall occur in said board, the court of common pleas shall fill the same by the appointment of any suitable person who may be a resident of this school district, *without regard to his residence in the particular ward in which the vacancy shall exist.*"

(1.) This would enable the judges to constitute the board of the best men that can be obtained in the city, instead of confining them to a single ward, in each selection. (2.) As school hours and business hours are nearly the same, men whose residence and business are in different wards, often find it exceedingly inconvenient to visit the schools in the ward in which they reside, so that in many cases there is nothing gained by the present *localization*.

3. Make the appropriation of money to pay salaries of superintendents, *independent* of councils, by such an enactment as this: "The select and common councils of the city of Philadelphia shall annually appropriate to the board of public education such sum of money as may be required by said board for payment of salaries of such number of superintendents, as in the opinion of the board may be needed, to secure a proper supervision of the schools of this district."

The board considers that it has already the power to appoint superintendents, or to clothe teachers who may be under its control with supervisory powers, but councils have repeatedly refused the necessary appropriation for such services. With the exception of Philadelphia, no large city and few towns in this country are without such

executive officers, and there can be no doubt that, within proper limits and under wise control, the office is a very necessary one to a good public school system.

Respectfully submitted,

JAMES S. WHITNEY,

Member of the Board of Public Education for 15th section, for four years, and at present.

SIMON GRATZ,

Member for the 8th section since 1869, and at present.

CHAS. F. ABBOTT,

Member for the 23th section since 1868, and at present.

DANIEL STEINMETZ,

Member from 27th section for nine years, and at present a member.

A. NEBINGER,

Member from the 2d section for eight years.

The undersigned desire to express their non-concurrence in the proposed change in the method of filling vacancies in the board of public education.

DANIEL STEINMETZ.

A. NEBINGER.

ANSWER OF PETER A. B. WIDENER TO INTERROGATORIES.

PHILADELPHIA, September 4, 1877.

HON. BUTLER B. STRANG, *Chairman* :

SIR: In answer to the circular sent me last February over your signature, by the municipal commission of Pennsylvania, I have the honor to say that the pressure of private business has delayed an answer which should have been sent promptly. Without other apology I will proceed to reply to your questions to the extent of my ability.

The principal evil in municipal administration is the enormous and wasteful expenditure of the people's money. In Philadelphia, for instance, in addition to the large revenues derived from water, gas, and sources other than direct taxation, the tax rate is over two per centum on a fair valuation. Even this great rate of taxation fails to raise sufficient money for the actual expenditures, thereby causing a constant increase of permanent debt. It is a well known and undisputed fact, that the city budget for many years has failed to meet expenses. There are now nearly twelve millions of outstanding warrants, for the payment of which, no means have been provided. A sum sufficient to almost eat up the aggregated sinking fund of the city. Some means must be devised whereby the outstanding warrant may be funded in a long bond, at a low rate of interest, as well as stringent provisions to prevent the recurrence of expenditure beyond current revenue.

The last fifteen years has been an era of extravagance. Cities, as well as individuals, have spent more money than they could well afford. Instead of crying "thief," at every person having aught to do with city affairs, a reasonable view of the matter should be taken, and the causes of the present municipal condition examined into.

Having had considerable personal and official relations with officials in Philadelphia I do not hesitate to say that dishonesty is a rare exception among them. The average Philadelphia official to-day, notwithstanding all the talk and newspaper calumny, is as upright and able as the average of his predecessors in the good old times some people love to dwell upon.

In Europe, nearly every city of prominence has been long founded, and the municipal improvements, to a great extent, have been spread over many years, so as not to be burdensome at the time they were made.

American cities are of comparatively recent formation, even the oldest of them. Much of the extravagance that has characterized their management, might, with propriety, be attributed to inexperience and youthful indiscretion. In the pride and pro-

fuseness of youth, anxious to make the best appearance, borrowing here, there, and everywhere, having more servants than were necessary, their money was thrown around for almost every imaginable object. In all such transactions, whether corporate or individual, a halting place comes, sooner or later. It is here with us now, and we look back and wonder how we made such mistakes, and attribute it to everything but the right cause.

The philosophers all agree that in the development of life, of society, of government, of commerce, of manufactures, of language, of everything in fact, there is a constant change from the homogeneous to the heterogeneous, from the simple to the complex. In looking at the structure of municipal government, and comparing the simple characters under which the cities of this country were governed fifty years ago, and the small expense *per capita* required for such government, with the complex systems, and costly machinery required for the same purposes to-day, the truth of the rule, this constant change will be apparent. All change is not progress, but progress is nevertheless different from the state or condition out of which it is evolved. Many of the changes were necessary, and might be styled true progress; many were bastard changes, which were not born of necessity, and had no one to father them. Our statute books are full of special and general legislation relating to cities and their government, much of which is conflicting, and all so diffusive, and drowned in verbiage, that it is almost impossible to tell what it means.

No believer in republican institutions, and I am one, can contemplate the condition of our cities without regret; their financial condition is not creditable to the republic; their costly management is made an argument against man's capacity for self-government. We need not despair, however, bad as is the general condition of our cities, it is not half so bad as the condition of the average railroad, mining, or manufacturing corporations of the country. The cities will pay every dollar of their obligations, and, in the end, be benefited by the experience.

The functions of a city are not simply the administration of property interests within its territorial limits, as contended for by the ultra reformers, who say that none but property owners should have any voice in the administration of city affairs, but the city has a higher and more important function to perform. In addition to administering property interest, it is the agency by which the State controls the every day conduct of its inhabitants, as well as being the medium by which the young, considered as members of society, are educated and taught to bear themselves properly towards their fellow members of society. The doctrine that cities are erected simply for administering property interests, and that municipal corporations should be managed as other corporations, by the stockholders, should be repudiated as anti-republican. The theory of our government, National, State, and municipal, as I understand it, is that every man, who is liable to the pressure of governmental power, has his equal share in choosing the hand which directs that power, the conditions which entitle him to his share in such choice are few and easily met, thank God.

The cost of municipal administration can and must be lessened—the evils of which there is such very general complaint were caused, as we have in a measure seen, by extravagance and overlegislation—there has been entirely too much interference with the affairs of cities by the Legislatures of the several States in the enactment of legislation which was unnecessary, and not asked for by the local legislature, to wit: the councils. Nearly, if not all, the legislation relating to city government should be repealed. A code should be enacted for the government of the cities of the State, which would be applicable to all cities, whether large or small, for the purpose of making necessary exceptions, which should be as few as possible. The cities should be classified according to population or taxables. Stringent rules should be made for the prevention of extravagance, waste, and mismanagement. Each city should have every power not inconsistent with the Constitution and the laws of the State, or the United States, that is to say, the entire business of city government should be delegated to the cities themselves, free from legislative control. This last suggestion should be imbedded in the Constitution, where it could not be interfered with by the Legislature. There has been a great cry all over this country, for a considerable time past, for local self-government,

political autonomy, I believe they call it. The above suggestion, in a manner, complies with the popular demand.

The business of cities should be arranged in a proper and orderly manner. It should be conducted upon the same principles, as far as possible, as private business ventures are. If the business of the city were distributed among just the number of persons who could properly carry it on, much money could be saved. I believe that any intelligent and prudent man, familiar with municipal business, could safely take a contract to run the city of Philadelphia for three millions less per annum than it now costs, govern it just as well, and then make money. For example, the business of the city of Philadelphia is performed by officials in more than twenty different departments. This diffusion and distribution of power over so large a surface necessarily absorbs in friction, and begets anything but official responsibility. Is it strange that the tax rate in Philadelphia, although not so large as in some other cities, is enormous? The wonder to me is, considering the circumstances, that it is not greater.

In framing a system to govern cities, the constitution of the legislative power should be carefully considered. The enactment of legislation should be stringently guarded, and councils should be allowed to perform legislative functions, and none other. The office of mayor should be elevated, by setting apart to him more important functions than he now has, and making him responsible for the good order and government of the city. Dignify the office, and instead of being a mere chief of police, as most mayors are now, you make him the first man in the community. A few articles on finance, taxation, and contracts, plain in terms, so as to be easily understood, but inflexible in rule and operation complete the system—the rest is mere matter of detail.

The pay as you go principle, has become very popular in late years. I never believed in it, and no one would, had we exercised the borrowing power, heretofore possessed, with prudence. Cities should have the power to borrow money in cases of urgent necessity, and all permanent improvements should be paid from the proceeds of loans running over a long period, at a low rate of interest, only raising enough annually by taxation to pay the interest, and sink the principal within the period in which the bonds mature.

The system of taxation in force in Philadelphia is abominable. Real property is compelled to pay all taxes. A man may be very rich in personal property, or a store-keeper doing a large business, and yet pay no city taxes. A great portion of the municipal expense is made for the purpose of protecting his person from violence, and to keep his property safe. Real estate cannot easily be stolen, and the ground at least remains, after the ravages of the most destructive fire. Every species of property, real, personal, and mixed, as well as all business done within the city, should be taxed, so that the public burdens might be equitably and fairly distributed upon all subjects receiving any of the benefits of the government.

A few words more, and I am done. We have a few well meaning citizens in Philadelphia, who imagine the city is going to the devil pell mell—you cannot talk to one of them—many of whom are able and wealthy, and good citizens—for five minutes upon the subject of city affairs, that you don't hear a lament for the good old times, when a Binney, a Meredith, a Joel Jones, a John Sargent, and others of that class, were municipal officers in Philadelphia, and the surrounding boroughs. This very excellent class of citizens have a following of younger ones, who are ambitious for political preferment, and anxious to figure in public affairs, but are averse to mixing in the dirty mire of politics; they wish places tendered them on a rose leaf, as it were. In this country, you, sir, know that there are many statesmen, every one of whom thinks he could run the machine just a little better than the next fellow. People were just as anxious to figure in public life forty years ago, as they are to-day—they were not more honest then than now. Politics were no cleaner. Our complaining friends, and their followers, who affect to despise the occupants of positions they would like to occupy themselves, should remember that ours is a government "of the people, for the people, by the people," and that a Binney, a Meredith, a Jones, a Sargent, and the rest of the good old fellows, in the good old times, were not above attending a primary meeting; they mixed with, and were of the people, and unblushingly asked for what they wanted.

All good citizens should be interested in municipal government. To those who, from choice or necessity, have made a study of the government of cities, the subject presents as many, if not more complex phases, than do questions of State or national government, and as much tact, good sense, and ability are required in the administration of their affairs. One of the most keen of foreign observers of our institutions, has said that cities are to liberty what primary institutions are to science, they bring it within people's reach; they teach men how to use and enjoy it. Long anterior to the civilization under which we are now living, the cities of the world governed the world, and have continued to do so to the present time. Not meaning any offense to our country cousins, without whom cities could not exist, it is safe to say, that the great mass of the intelligence, the wealth, and the culture of nations is gathered in their several cities. It is there that public opinion is made and shaped. As they are well and economically governed, so is the State of which they are part properly and cheaply administered.

I am greatly interested in the work of your commission, and I sincerely hope your work will be entirely successful, and accomplish the object so much desired.

Very truly yours,

PETER A. B. WIDENER.

ANSWER OF RUSSELL ERRETT TO INTERROGATORIES.

PITTSBURG, *January 31, 1877.*

HON. B. B. STRANG:

DEAR SIR: A copy of your printed circular, asking for suggestions as to municipal corporations has been sent me, and I answer that I was a member of the Pittsburgh common councils from 1856 to 1860, and served as controller from 1860 to the latter part of 1861. This is so long ago as to weaken whatever I might say, my experience not being sufficiently recent to be serviceable; but as, during my six years' service, I was constantly in connection with the financial department of the city, I was able to obtain a very full knowledge of municipal indebtedness, its insidious growth and the difficulty of guarding against its becoming an unbearable burden. Confining myself to that branch of the subject, mainly, I have to suggest:

That no mere legislative restraint upon municipal indebtedness is sufficient to prevent its constant growth. This city had an act passed, I think, in 1848, which prohibited councils from issuing any bonds without special legislative permission; yet, between that period and 1857, the Legislature authorized the issue of \$1,800,000 of bonds for railroad construction, which swamped the city for years, and which were finally compromised by the issue of new bonds, at a lower rate of interest. The city shouldered the new burden, and was beginning to get its head above water again, when the Legislature again stepped in, and by the Penn avenue act and the water commission act, has plunged the city into a debt of \$13,000,000. Plainly, the Legislature is no bulwark against this trouble, and the only efficient remedy is a constitutional provision forbidding absolutely the creation of any further municipal debt.

The present constitutional provision is a step in the right direction, but commits the mistake of fixing a shifting limit, and one entirely too wide for the security of the people. It limits municipal indebtedness to seven per cent. of the valuation, but allows an increase of two per cent. under certain conditions, and of three per cent. in those cities which had, prior to its adoption, attained the seven per cent. limit. Now, this is in itself a direct temptation to high valuations and assessments, and I take the ground that no small municipality can stand a debt amounting to seven per cent. on a cash valuation, and no large city can stand ten per cent. on such valuation. The Constitution was framed in 1873, prior to the panic, and when every body's ideas about real estate were inflated. The panic has sobered the then prevailing judgment considerably, and the ability of the people to bear the burden of debt is much diminished since that time.

The limitation of the present constitutional provision is not a *definite* one. It varies with a valuation that varies every three years, and the tendency of late has been towards a steady increase in such valuations. In case of another era of prosperity, and consequent inflation of the prices of real estate, the local valuation may hereafter go

to a much higher point than at present, and thus open the door to an increase of debt in every city in the State. The safe thing to do, therefore, is to change the varying limitation of the Constitution to an absolute prohibition, so as to cut off all possibility of a future increase of debt.

Another suggestion that has been made in this connection, seems practicable enough to *me*, although it may not to others. It is to so amend the Constitution as to enable the Legislature to authorize the issue of a State loan of five per cent., to be issued to the holders of municipal bonds throughout the State, dollar for dollar, the State to levy upon each municipality whose bonds are thus lifted a sum sufficient to pay the interest thereon, and two per cent. of the principal yearly. The effect of this would be simply to enable each city to refund its debt at a lower rate of interest than it now pays, which it cannot otherwise do, and to secure a certain method for the gradual extinction of the debt. I think this plan an excellent one; but the difficulty in its way is, that the people could not be got to indorse by their votes such an amendment to the constitution.

Another plan, and one that has much to recommend it, is to confine the selection of one of the two branches of city councils to the real estate holders of the municipality. Manifestly, if this should be adopted, the election of such branch of councils should take place at some other time than the regular municipal election, as it would be impossible to secure a proper separation of ballots where two classes of voters vote together. It is also plain that if any branch of councils is to be so chosen, it should be the common council, because, under our form of government, that branch alone can originate taxation, and make appropriations. There is the strongest reason for confining the choice of those who levy and disburse taxes to those who pay the taxes so levied and disbursed. However strongly demagogues may object to this restriction of suffrage, it is certain that there never will be any thorough municipal reform until municipal voting is restricted to those who are directly interested. We confine voting in corporations to the stockholders; why not, also, in municipal corporations, to those who furnish the funds? A municipality is a mere corporation; and a restricted municipal suffrage is no more a violation of natural political rights, than is a restricted corporation suffrage.

The last suggestion I have to make is the adoption of the Ohio idea, embraced in what is known as the Worthington law, and incorporated also in a proposed amendment to the Indiana Constitution. This idea is, in brief, that no municipal corporation shall appropriate any money to a specific object, until it has the money in hand to pay it. The Indiana provision goes further, and prohibits municipalities from appropriating, in advance, any money the collection of which, during the current year, has not been previously provided for. In other words, municipalities must estimate their yearly revenues closely, and appropriate only the amount sure to be realized therefrom. I append the Indiana amendment, and regard it as the best step yet taken in the way of genuine reform. If the Constitution of Pennsylvania can be amended so as to include this idea, and the one which is first suggested in this letter, to wit, an absolute prohibition upon the further increase of municipal debt, a great deal will have thereby been done to make the future secure; and that once done, the various cities of the State may, by slow degrees, work out of their present difficulties. Nothing can, in fact, be done to remedy the past, except by authorized repudiation, and that is out of the question. When cities find their future hedged in to their actually necessary expenses, they may, and probably will find time to arrange their present burdens so that they can be borne without having their lives crushed out by their weight.

Respectfully,

RUSSELL ERRETT.

"A proposition has been made in the Indiana Legislature, which the Indianapolis *Journal* regards as the most important measure before that body, to amend the Constitution of the State so as to prohibit all municipalities from subscribing to, or owning stock in any corporation, from donating money, or lending its credit to, or assuming the debt of any person, association, company, or corporation; and from levying any tax, except for the necessary expenses of such municipality."

ANSWER OF W. B. NEGLEY TO INTERROGATORIES.

PITTSBURG, *February 5, 1877.*Hon. B. B. STRANG, *Chairman of Municipal Commission:*

SIR: In reply to the circular addressed to me, I have to say that I am now, and have been, president of the common council of the city of Pittsburg continuously since January 6, 1873, and have been a member of that body since January 2, 1871.

The greatest inconsistencies and difficulties I have discovered and experienced in laws relating to Pittsburg, have been their want of uniformity in the government of its councils; in the election of officers, for instance, one set one day, another set another day—one set by councils in joint session—another by a committee of councils, some officers by one council and some by the other—one set upon recommendation of a committee—another upon motion of a member of council, and many of these, too, upon different rules or laws in relation to the number or majorities required to elect. In the passage of ordinances, resolutions, &c., the loose way in which the powers extended by law to councils are used, viz: "Ordinances, resolutions, &c., of a general or permanent nature, are required to be read on three different days in the council where being acted on, unless this rule shall be dispensed with by a vote of three-fourths of the members present." Now, in my four years' experience, I believe the rule has been suspended in nearly every instance. I believe it would be for the interests of all concerned that the rule should be without exception, viz: Read all bills three different times, each reading on a different day, and then passed by a majority of those present; excepting, however, that the yeas and nays may be called under rule, and when so called, then the bill shall not pass unless it shall receive an affirmative vote equal to a majority of all members elected. There would certainly be more security therein to the public interests than by the present mode.

I would also suggest that each council should have its own committees, and not as now—joint.

That councils may meet at such hour of the day as they may see proper, and not as now—before two of the clock, P. M.

That the fiscal year commence with the first Monday of April in each year, so that more time shall be allowed in preparing and passing the appropriation ordinance—and that the time may be extended from January and February, so as to include the month of March, for the consideration, &c., of said appropriation ordinance.

That a property qualification to be a councilman shall be required.

That instead of committees making and entering into contracts, &c., as now, and apparently without any law whatever, such power shall be strictly confined to certain officers or departments under authority of councils.

Respectfully, /

W. B. NEGLEY.

ANSWER OF C. L. MAGEE TO INTERROGATORIES.

PITTSBURG, *June 15, 1877.*Hon. B. B. STRANG, *Chairman, &c.:*

DEAR SIR: In answer to your circular, I have the honor to say, that, having had some experience both as an observer and participant in the workings of municipal government, I am of opinion:

1. That all municipalities should be absolutely prohibited from going in debt, or borrowing money for any purpose, beyond the amount levied for the current year.

2. That the taxing power should be confined to the local legislature. School and poor boards having power to levy taxes should be abolished, or this power taken away, and commissions, committees, and boards, having an independent existence, with power to contract debts outside of councils, should be abolished.

Appended hereto is a letter written some years ago, when the Constitutional Con-

vention was in session, giving my views on this subject, which I wish published herewith. Since the time this letter was written, our debt and taxes have doubled, because there was practically no restraint.

Had the amount of money now expended for interest and sinking fund annually been raised by taxation, from year to year, and the amount so raised only spent on our public works, our debt would have been insignificant, and our taxes light. Borrowing leads to extravagance and waste, whether indulged in by corporations or individuals.

A municipal corporation, under our system, is not a government proper, but merely an agency of government for administering property interests. Their powers should be strictly confined within the limits necessary to properly carry out those intents.

Your commission can do a good work, and I hope that your labors may have a successful termination.

Very truly yours,

C. L. MAGEE.

CITY TREASURER'S OFFICE, PITTSBURG, *December 31, 1872.*

Honorable CHARLES R. BUCKALEW, *Chairman of the Committee on Public and Municipal Debts and Sinking Funds of the Constitutional Convention:*

DEAR SIR: Although a political opponent, I take the liberty of addressing you upon a subject in which we, in common with other tax payers, have an interest—a subject which particularly belongs to the committee of which you are the chairman.

Of all the intricate questions, social and political, which your convention will have to consider, the most interesting to me is that of municipal government, a subject to which I have necessarily given some attention. Local taxation has become so onerous, and municipal government so expensive, that thinking people are compelled to give it careful consideration.

The contrast afforded by the decrease in the debt of the Federal government, during the last six years, and the steady increase of the municipal debts, of nearly all the large cities of the country, during the same period, furnishes a constant theme for comment and complaint to those who do not comprehend it, yet the reason is plain. The government at the close of the war stopped issuing bonds, and began to pay up; the municipalities, at the same time, commenced to issue bonds, and contract new debts on the slightest pretexts. Every city in the United States, of respectable proportions, has doubled, and in many instances trebled its debt in the last six years. A cursory observer of things, especially during and since the campaign just closed, if asked the cause of this, would unhesitatingly ascribe it to the speculations and corruption of public officers. For some years past I have had considerable experience with public men in this State, and, with few exceptions, have found them men of honor, both in public and private station. It has, you know, become the fashion lately, with a certain class of moralists, to regard the acceptance of office as almost equivalent to a plea of guilty on an indictment for larceny.

Prodigal, extravagant, and wasteful the men in charge of public matters may be, and perhaps are, although they are not always intentionally so, their prodigality and extravagance, however is engendered by the best of all feelings, good fellowship. They spend with no niggard hand. Why should they? The source of supply to them is exhaustless. If it is not convenient for the public to pay, it is an easy matter to procure authority to issue bonds; the principal is seldom thought of, the interest is a very simple matter, as it is spread over a large surface, and don't amount to much on individual properties. To cure this open handed liberality, your convention must draw tight the purse strings, and public necessities will be squared to public means. To this end I would suggest as appropriate measures:

First. A constitutional limitation on municipal debts—by the term municipal, meaning every sub-division of the State—that is to say, the public debt of a municipality shall, at no time, exceed a fixed percentage, say 10 per cent. of the assessed valuation of the property within the municipality owing or proposing to borrow money.

Second. Municipalities shall hereafter contract no debt, running for a term of years, without at the same time, providing a sinking fund sufficient to extinguish the entire debt within the time in which it is payable.

Third. A limit to the annual tax levy. This limit should be sufficient to cover all reasonable expenses, including interest on debt, and provisions for sinking fund.

Fourth. In cities and boroughs, councils should alone have power to levy taxes. In counties, a board of control should be constituted, to whom all power to levy taxes for county purposes should be given.

To illustrate the last proposition: In our city and county, we have numerous bodies which directly or indirectly levy taxes—city councils, city poor board, commissioners of the sinking fund, city hall commissioners, central board of education, district school boards, commissioners for street improvements, county commissioners, county poor board, &c.—nearly all of whom possess the power of levying taxes. These corporations and quasi corporations have no official cognizance of what the others do, and the process of raising revenue to supply the wants of the different departments, goes on in a happy-go-lucky style which would ruin any private business, the different departments of which were managed in like manner.

The amount assessed by each seems small, but the aggregate would deter the parties, if all were under the control of the same persons. Each of these departments of the city and county governments should be compelled to report to the taxing power the amount of money necessary to properly carry on the operations of their departments during the ensuing year. The body to whom this report is made should have the right to revise and decrease the estimates, if they thought proper, but not to increase them. After all the estimates were in, a certain and definite tax, sufficient for all purposes, should be levied and collected.

These restrictive provisions should be inserted in the Constitution, which is itself restrictive and declaratory of the law making power. Some critics say that your convention is composed of "old fogies" who are anxious to make a Purdon's Digest of the new Constitution—that you wish to provide for everything. These critics would doubtless say that the features herein suggested properly belong to the Legislature. Your own experience as a legislator will suggest that, where the law makers possess the power to grant municipalities the right to issue bonds and raise money to supply imaginary wants, they will give it freely as often as it is asked. Of course the Constitution should contain general provisions only, leaving the details for legislation.

The State debt, as you are aware, increased in bulk, from year to year, until it was constitutionally limited. Since which time, except temporarily during the war, it has gradually diminished until it is not regarded as a burden.

Pay day is coming, and it behooves your convention to put on the brakes as to this matter of running in debt, before it becomes too onerous. Do so, and your work will be overwhelmingly ratified.

The main principle herein suggested is that every year should be made to pay its own expenses as far as possible. Domestic economy and political economy are practically the same, for, after all, political economy is but the application of those prudent principles to public affairs, which, when applied to private business, generally make it successful.

Apologizing for trespassing on your valuable time, I remain,

Yours, very truly,

C. L. MAGEE.

ANSWER OF JOHN FERTIG TO INTERROGATORIES.

HON. B. B. STRANG, *Chairman Municipal Commission*:

DEAR SIR: In reply to your interrogatories contained in a circular addressed to me, I have prepared the following answers, taking up your inquiries in the order presented:

(1.) I now represent the Fiftieth district in the Senate.

(2.) I was elected, for three terms in succession, mayor of the city of Titusville, Pa., in 1873-4-5.

(3.) At the time I was elected mayor of Titusville, the financial affairs of that place were in a deplorable condition. Its growth had been sudden, pushed forward by the discoveries of oil in its vicinity, and the simultaneous inflation of the period of war, and a redundant currency. Public and private improvements had been made, and debts contracted therefor entirely out of proportion to its resources. The credit of the city was greatly impaired. Its bonds, bearing ten per cent. interest, could not be negotiated at a better price than eighty cents on the dollar. Contracts on public work could not be obtained, nor material purchased within twenty-five to fifty per cent. of proper prices. City warrants were hawked about the streets, at a discount measured by the necessities of the holders. A heavy floating debt was constantly maintained, and the interest on the funded debt was largely in arrears.

I am the more particular in detailing the situation to you, because whatever value my suggestions may have, arises from my experience of three years, in a season of great business depression, in assisting to restore the city finances to a condition of solvency, to reestablish its credit, and, in spite of a defective plan of government, to put it in the assured pathway toward an early liquidation of its entire indebtedness. I am also the more assured, in making the following suggestions, because their application, so far as was possible, in Titusville, enabled the people of that city to replace their ten per cent. with six per cent. bonds at par, to liquidate their entire floating debt, to make substantial payments upon their bonded debt, and to reduce the volume of city expenditures by fifty per cent.

I wish it understood that my suggestions more particularly apply to cities with populations not exceeding twenty thousand, and that I find it more convenient to reply to your third, fourth, fifth, and sixth interrogatories with a consecutive statement and recommendations.

I think that a small city will be best governed by a mayor and representative body, consisting of a single council. The council should be made up of three representatives from each ward, elected for terms of three years, (but in the first instance, arranged so that one-third would go out of office yearly.) Members of council, after serving one term, should be ineligible for reelection for three years. The advantages of this system would be a clear majority of old members, always holding over from one year to another, conversant with city legislation; security against sudden and sweeping changes of policy; the discouragement of any bias from interested action, in order to secure reelection; proper rotation, coupled with continued experience. A single body is also found much more amenable to proper restraint than a select and common council, where responsibility is divided and impaired by division. These advantages, in my opinion, more than counterbalance the objections arising from any inequality in representation resulting from the difference in population of the various wards.

The mayor should be elected for a term of two years, and should be clothed with the power of appointing all the subordinate officers of the city government. He should have a veto in city legislation, and a supervising power over the management of the city finances. If the mayor's office is made important, it will be properly filled. Without an efficient executive, the best municipal regulations are valueless. The evil result of pruning the executive authority in the cities, has been illustrated on the largest scale in this country. The mayor is the immediate representative of the people; such safeguards against his wrongful acts as prudence may dictate, may be provided. The shortness of his term of office precludes any long continued wrong doing, which may not be remedied at a popular election.

It would be well to make the mayor ineligible after his second term; his power to veto appropriations and delay the conclusion of contracts, authorized by councils, affords the most convenient method of remonstrance to the people. They can obtain a certain control over his action, and fix a personal responsibility for bad management, which is not possible where many persons are to be consulted.

(7.) The most serious evil of municipal administration, as far as my observation extends, is the facility with which debts may be contracted. Ordinary legislative restraints have been subordinated to a vicious system of authorizing large expenditures by a popular vote. No more unfair expedient could be resorted to. It does away with the safeguards of the representative system, and substitutes for it the capricious opinion of a majority who control, in this manner, matters in which their individual stake is small, or their individual experience worthless.

A general law which confines all city expenditures, except for water-works and public buildings, to a strictly cash system, thus limiting outlay to the amount of funds provided to meet it, would be judicious. In this way, the large expenditures deemed justifiable in seasons of general prosperity, will be met when the ability of tax payers bears some proportion to the outlay, and when the pinch of hard times comes, the burdens of the people may be readily adjusted to their changed circumstances. If a popular vote is resorted to, to authorize expenditure for any purpose, the project should fail unless it receives the suffrage of two-thirds or three-fourths of all the persons entitled to cast a vote within the limits of the district affected. This would give to property holders, who have to pay for improvements, an opportunity to assist in a decision so vitally affecting their interests. No issue of funded indebtedness should be permitted without the creation of a sinking fund adequate for the redemption of the debt so incurred at the time it may fall due.

The assessment and collection of taxes in Pennsylvania, under the present system, results in such gross inequality and injustice to tax payers, that any thorough attempt at municipal reform cannot be made, and leave the laws, in this regard, unchanged.

All property in the State, both real and personal, including cash in bank, and on the person, should be assessed at its real or actual value. The Ohio system of furnishing the assessor a blank schedule, to be filled up by the person assessed, under oath, with adequate penalties for false statements, or under-valuations, is found to work successfully. Assessors should be elected by a vote of the people at large, say, three for cities under 10,000 population, and five for cities of 20,000. Fines and penalties should be imposed, and correct valuations made by the whole number of assessors acting jointly in cases where the personal statements of tax payers were found untrustworthy. Taxes might be advantageously made payable semi-yearly, one-half on the first day of June, and the other half on the first day of December. Notice should be given by the treasurer to each tax payer, of the amount of his or her tax, thirty days before the time of payment, with a rebate of five per centum if paid before the tenth day of June and December. If not paid within thirty days thereafter, five per centum should be added. Tax notices should be issued by the treasurer, and taxes should be made payable to the treasurer at his office, which should be kept open from nine, A. M., to seven, P. M., during the days designated for payment. All taxes thereafter remaining unpaid should be put into the hands of a legally authorized collector, with power to enforce payment, and who should retain the five per centum of penalty for his services. Taxes should be a first lien upon property until paid.

In my judgment, the foregoing suggestions, if carried into effect by legislation, with such additional detail as such changes or constitutional restrictions would make necessary, would effect a saving of twenty-five per centum in the cost of municipal government in cities of the third class and under.

I also think that they would result in a more painstaking interest on the part of the people in their municipal affairs, and in the choice of a better class of citizens for city officials.

Regretting that lack of time obliges me to make the foregoing suggestions in a crude shape, I am,

Yours, very respectfully,

JOHN FERTIG.

ANSWER OF ROBERT H. MCKUNE TO INTERROGATORIES.

SCRANTON, PA., *February 6, 1877.*B. B. STRANG, Esq., *Chairman Municipal Commission of the State of Pennsylvania :*

DEAR SIR: Your letter of inquiry of the 5th inst. was received this day, and I take pleasure in answering the same. To question No. 1, I would say:

I am now mayor. Was United States commissioner for western district of Pennsylvania from 1868 to 1875, when I resigned to occupy the office of mayor.

No. 2. Chief engineer and assistant engineer of the fire department for a number of years.

No. 3. Our own city is under special act, whereby the select council are empowered with the same authority of county commissioners, which has resulted in their assuming all of the authority of repairing streets and the payment of all bills, that they, as select councilmen, have contracted for. In working they ignored the bills of the common council, and went so far last year as to pass an appropriation bill without the approval of the common council. On an injunction granted to me by the courts, their duties were more clearly defined, and my prayer sustained. I believe that with a competent person as comptroller, and all bills to be passed upon by both councils, and all warrants for the payment of any money to be signed by the mayor, and countersigned by the comptroller, will be the means of stopping any unnecessary expenditure.

No. 4. I would make the fire department, if a paid department, to be governed by a commission of five or more, who should serve without pay, and to be selected by the councils, the minority members to have the selection of two of the five members. The members of the said commission to hold no other office of trust under the city government, and should be removed for cause by the councils. I would make it a cause for dismissal for any officer or member of the fire department to attend at any political meeting, or to take any part in politics, save the privilege of exercising their franchise. If a volunteer department, the active members to elect their engineers, subject to the approval of both councils in joint session. I approve of the election of the police by the councils, nominated by the mayor, the mayor having power to suspend for cause, and all arrests by the police to be heard by the mayor or police justice, but in no case by the aldermen of the ward, as too much political favor is shown, as a general thing, by them.

No. 6. The law in regard to the enforcement of the ordinances seems to me to be the most difficult problem I have to deal with, the cleansing of snow from sidewalks, throwing ashes in the street, and the like. The poor comply, the wealthy do as they please, and the city attorney fails to prosecute them. All fines for violation of ordinances, when persons own real estate, should be a lien thereon after judgment is obtained and properly entered.

No. 7. In regard to gas and water companies. If their charges are deemed exorbitant by the councils, and the councils and companies are unable to agree as to the price, a commission of three, to be appointed by the presiding judge of the district, at the request of either of the parties, whose finding shall be final, the companies to continue to supply, and the price fixed by the commission to be paid by the city for what is used during the investigation, a penalty to be affixed upon the companies if they should withhold the use of either from the city. This would prevent the companies from driving a sharp bargain on threats to withdraw if their terms are not complied with. I think the police department, as conducted in most of our large cities, is too costly. We have in this city but eleven paid policemen, the number should be thirteen. We have a system of special police, selected from among our best citizens, who are duly commissioned and act in case of any requirement in their neighborhood. If, upon an arrest being made by them, and a fine inflicted by the magistrate, they are entitled to a fee of one dollar. If called upon for day's service, they receive the same compensation as the regular police. I find this plan to work well, and is economical. The only hope I can see for economy is in an efficient comptroller. Let him be as a very watch-dog on the treasury, guarding it at every approach. I think the question of sewerage is fully covered in the law of 1874.

One other point. The prevalence of fires of seeming incendiary character are alarmingly on the increase. With the exception of our large cities, no such officer as fire marshal exists. I know of no officer so much needed in our cities and boroughs. The present rate of fire insurance has become excessive, yet the companies are making no money in our State. I believe if a fire marshal should be appointed in every city and borough of this Commonwealth, making him give bonds for the faithful discharge of his duties, and the offices be filled by competent men, that within three years the premiums of fire insurance could be reduced twenty per cent., which would be a saving of a very large amount to the citizens of this Commonwealth.

Truly yours,

ROBT. H. McKUNE.

COMMUNICATION FROM LOUIS RICHARDS.

To the Municipal Commission of Pennsylvania:

GENTLEMEN: The undersigned, clerk of your commission, begs leave, as a citizen and tax payer of the city of Reading, to respectfully submit, for your consideration, certain views and suggestions in relation to an improved form of government for the smaller cities of the State. These views, it will be proper to premise, are mainly the result of such observations into the subject as he was enabled to make during a membership of about two years of the councils of the above named municipality.

The act of 23d May, 1874, "dividing the cities of this State into three classes," &c.,—the provisions of which Reading was the first city of the Commonwealth of the third class to accept—contains, with its several supplements, in my judgment, an enumeration of substantially all the corporate powers necessary for the government of the grade of cities to which it is intended chiefly to apply. There are no special acts of Assembly of material importance, of anterior date, passed in relation to the city of Reading—if I may except the several acts establishing its topographical survey—which have not been supplied by the general authority conferred by this law upon the city councils. A well framed system of ordinances drawn in conformity to the features of this act, would seem to supply all the requirements of any of the smaller cities in the way of legislation.

Yet experience has shown, as I think, that the act is fairly open to the criticism of being desultory in its arrangement, incomplete in its definition of important corporate powers, and vague and ambiguous, in some instances, in its phraseology. The subjects, for instance, of the regulations for the giving out of contracts, jurisdiction in the matter of opening, improving and vacating of streets and constructing sewers, the method of imposing taxes for highway purposes upon certain trades and occupations, the punishment of various disorderly practices, already punishable by the criminal code of the State, summary proceedings for violations of ordinances, and committal to prison in default of payment of fines—all of them matters of grave importance in their bearing upon the personal or property rights of the citizen—are committed to the discretion of councils in a spirit of the most injudicious liberality. When the fact is considered that usually but a very small proportion of the members of these bodies are lawyers, or persons skilled or experienced in the business of legislation, it may well be questioned whether an undue measure of responsibility for the legality of its enactments is not thus imposed upon the municipal legislature. It is certainly not to be wondered at that the attempt to draft ordinances to carry into effect powers such as those above enumerated should so frequently baffle the ingenuity of the average councilman, or that municipal regulations should fare so illy when subjected to the searching ordeal of a judicial test.

The importance of providing a clear chart of precisely defined powers for the guidance of councils in the exercise of their legislative functions cannot be overestimated. Under the operations of the Constitution of 1874, which prohibits special legislation for cities, many new and greatly enlarged powers are necessarily devolved upon the city

councils. For the sake, therefore, of that uniformity in the mode of government of the several municipalities of the State contemplated by the organic law, any code prescribed by the Legislature for that purpose ought to be as specific, intelligible and comprehensive as the most carefully considered legislative language can make it. As far as possible, methods should, in all cases, be clearly defined, and the choice of alternatives, only, left to councils. No objection which might be raised to the length of such an instrument would be of serious importance, if it were judiciously arranged in methodical divisions.

I will endeavor briefly to enumerate a few changes and additions which I believe would constitute some improvements in the plan of city governments, and wholesome restrictions upon their present powers.

In the first place, I think that a single branch of council in the smaller cities would better suffice the purposes of legislation than the present dual organization. Necessary measures of great public importance are often defeated on account of the inherent jealousies between the two branches, or the want of careful and intelligent consideration of the business by the joint committees. The argument of checks against hasty or unwise legislation, usually advanced in favor of a double body, would, I believe, be found in practice to be more specious than real. I would have the mayor to preside, without giving him a vote, unless the council were equally divided. This would give the mayor some additional duties, to which he would have abundant time to attend, and oblige him to thoroughly familiarize himself with the city business, without in any manner derogating from his official dignity, or the importance or responsibility of his executive functions.

I would give the mayor the appointment, by and with the consent of the council, of all subordinate city officials, except the treasurer and controller, the latter of whom, at least, should be elected by the people. The objection to the present system of the choice of the inferior grade of officers by councils is, that it is the chief impediment in the way of what is felt to be one of the most necessary reforms in municipal government, viz: the selection of the fittest and most capable men as members of the city legislative body, irrespective of party politics. It is a common experience, that members of councils are frequently nominated and elected by the sole instrumentality of the numerous candidates for the petty positions in their gift, and utterly without regard to their personal fitness, or the public demand for their services. Indeed, men who can scarcely speak the English language intelligibly enough to make themselves understood in a parliamentary body, or do more than sign their names to the report of a committee, are often discovered to possess the rarest aptitude for the business of setting up and putting through a party slate. If the city councils were stripped of everything except purely legislative functions, there would be reason to look for the selection of a membership which would at least represent the average intelligence of the community, and duly appreciate the dignity and responsibility of the councilmanic office.

A universal demand exists for the reduction of the number of members of the councils of the smaller cities of the State. The city of Reading, with a population of from thirty-five to forty thousand, has fifty-five councilmen, a larger membership than that of the Legislatures of some of the smaller States of the Union. The present proportion is entirely beyond the requirements of a due and adequate representation.

The annual tax rate ought, in all cases, to be fixed to cover the amount of the several appropriations as finally determined upon by councils. This would cause a closer scrutiny into the appropriations themselves, and break up the heretofore common practice of supplying annual deficits by additions to the permanent debt, which, I believe, ought not to be increased within the constitutional limit for any other purpose than to defray the cost of some lasting public improvement for the benefit of the entire body of the citizens, or to provide for some great public emergency.

No member of council ought to be at liberty to withhold his vote upon a call of the yeas and nays, except in cases in which he is personally or privately interested. At least, he should be required to state his reasons for so doing to the body, which, if it thinks proper, should excuse him, and enter the reasons upon the journal.

The responsibility of the mayor to see to the execution of the general laws of the Commonwealth within the city, devolved upon him by the act of 1874, seems to need some more specific limitation. This responsibility, it would seem reasonable to assume, should be directed more especially to the repression of the grade of offenses which lead to the disturbance of the public peace, and the debauching of the public morals; notably, for instance, the illegal sale of liquors, and the keeping of gaming establishments and houses of prostitution. Through the bandying of accountability in this particular, between the city authorities and constabulary force of the county, the numerous class of perpetrators of these and similar offenses generally secure a conspicuous immunity from punishment. The authority given to councils by the same act to impose penalties for the commission of offenses now punishable by the general criminal laws of the Commonwealth, is a species of legislation as unwise as it is unnecessary.

Whatever would tend to promote the permanence and stability of the police force, secure intelligence and efficiency in its composition, and keep its appointment as far as possible out of politics, would strongly conduce to the general well being of the city.

The laws and ordinances of all cities should be published, with reasonable frequency, in a codified and digested form, for the information, more especially, of the city officials. This, I think, should be made a legal obligation upon every municipality.

The question of the limitation of suffrage in cities to *bona fide* property owners is certainly worthy of the most serious consideration at the hands of the friends of vital municipal reform. The strongest demand, however, for such a constitutional remedy for existing evils, seems to arise in the largest cities, where the expenditures foot up to millions. In the smaller cities of the State, which have not been so nearly bankrupted by extravagance, the issue has not as yet been so immediately precipitated. The sweeping away by constitutional enactment of the provision formerly incorporated in the charter of every city in the State, requiring the payment of a city tax as a qualification to vote at a city election, thus enabling a citizen who pays no taxes to choose agents to spend the money of others who do, was certainly a retrogression from one of the soundest principles of all municipal government. The restoration of such a tax by a constitutional amendment, supplemented by a legislative enactment authorizing a tax upon the non-property holding class of a sufficient amount to give it a substantial interest in the economical administration of the affairs of the city, would, doubtless, go a great way toward ameliorating those evils of municipal government for which limited suffrage is being advocated by many as the exclusive remedy.

The guarding of the primary elections in such a manner as to secure the freest and most untrammelled choice by the people of candidates for municipal offices, though a most delicate and difficult subject to deal with by legislation, is a theme which must grow in importance as the evils of the present method, by which the masses of the voters are forced to become the mere registers of the will of the few, prove more and more intolerable. The legislator who sits down to the task of reforming the abuses of our municipal system, will find this problem confronting him at the very threshold of his inquiries. If your commission, in framing a new code of laws for the several cities of the Commonwealth, can at the same time succeed in devising some plan by which a more honest, more capable, and more independent class of officials can be secured for the purpose of their administration, you will deserve the credit of inaugurating the most vital and immediately necessary reform demanded in our present system of municipal government.

Very respectfully yours,

LOUIS RICHARDS.

PHILADELPHIA, August 10, 1877.

COMMUNICATION FROM H. C. FALLS.

NEW CASTLE, PA., *February 10, 1877.*Mr. O. L. JACKSON *and Commissioners:*

DEAR SIRs: I wish to draw the attention of your honors to some of the defects and abuses of city governments, from my stand-point.

In the first place, the whole system of city governments has become burdensome on the tax payers, and run in the interest of hungry office seekers and irresponsible plunderers.

Cities of the class of New Castle, where the city limits take into its bounds farm lands, and tax those farm lands for city purposes, such as fire tax, gas tax, police tax, under the head of city tax, is very burdensome on the farmer, indeed oppressive, and no more benefit to the farmer than if the farm was five or ten miles distant, and yet, because his land lies in the bounds of the city limits, his valuation is doubled and triplicated, and he subject to all the additional taxes of a city, where benefits only accrue to thickly settled streets and avenues, and none of the benefits reach the farm districts, and indeed they do not want or need them.

Now, farm lands should be exempt from those kind of taxes where no benefits accrue. Farm lands cannot bear the burdens of taxation that small parcels of ground can, and the owners engaged in more lucrative business than farming. And, again, farm lands just over the city line not paying half or one third the tax of their city neighbor—does it appear just? It is oppressive, and there should be a remedy.

Now, I am not in favor of contracting city limits, but, on the contrary, allowing cities room to grow, and give them space enough to grow, and as they grow, councils of cities should have full control of laying out streets and avenues proper widths, and to make such streets and avenues conform with other streets and avenues of the city. No farm lands will bear taxation for all city purposes under our present system, and indeed there must be a limit to city extravagance and city taxes.

And it is unjust for this generation to leave property so heavily mortgaged that it is burdensome for the rising generation to carry it. It will lead to repudiation in the end, unless checked. The wants of every generation will keep pace with their ability to pay its share of the expense of their age.

Another item is, the danger of cities grading and paving expensive streets and avenues out in the rural districts, to accommodate and make expensive drive-ways for perhaps a small settlement of fine-haired gents, several miles out, running through farm lands that could not bear the burden of making said improvements. It makes a slave of the farmer and family to pay his taxes. All farm land will bear about so much tax, and go beyond that you make the farmer a slave to keep his *home*. You may say, sell out; but I will say, who will buy? Investors of capital look for return for their capital; they do not invest where there is no return for their capital in semi-annual or annual interest.

Again, the habit of granting cities power to issue bonds, running years and years ahead, for extravagant improvements, I say, compels the city to make their improvements cash or short paper, and then the corners will be watched closer, and the tax payers will see their money judiciously spent, and full returns made of every dollar.

I fear you may think me encroaching on your precious time, but as we tax payers look to your honors to check many of the abuses of our cities, and knowing it is your wishes to look at all the points bearing on your mission, I hope I have not intruded.

Very respectfully yours,

H. C. FALLS.

COMMUNICATION FROM ATTORNEY GENERAL.

OFFICE OF ATTORNEY GENERAL,

HARRISBURG, *January 17, 1877.*

DEAR SIR: Yours of the 10th instant was duly received, in my absence, which, with yours of the 9th, was mislaid, and they were brought to my attention last evening. The Constitution does not forbid the repeal of a local law; but, on the contrary, expressly authorizes it. While it forbids the partial repeal of a general law, and thereby indirectly the enactment of a special or local law, the express authority to repeal a local or special law is an implied declaration that such repeal is not special or local legislation.

The section requiring notice of the intention to apply for the passage of a bill of a local or special character is, therefore, in my opinion, not applicable to the passage of a law to repeal a local or special law. But the Legislature, by an act passed the 12th of February, 1874, enacted, "that no local or special bill, either to repeal or enact a law, shall be passed by the Legislature, unless notice of the intention to apply therefor shall be published in the locality," &c., P. L. 43. The Constitution ordains that the notice shall be published "in the manner to be provided by law;" but it does not authorize the Legislature to require notice of any proposed bill, except those which are local or special. But a general law which repeals a local law is not treated by the Constitution as local or special legislation.

The act of February 12, 1874, is, therefore, an extension of the constitutional provision to a subject not comprehended in it. And it can be treated as a rule for the government of the two houses of the Legislature on this subject only, and subject to their control, modification, or repeal. It cannot bind subsequent Legislatures any further than they choose to be governed by it. An act passed without regard to it, may be treated as a repeal to that extent of the direction in the act, so far as it repeals a local or special law, and it would not be unconstitutional or invalid because it conflicts with this legislative direction. Where two legislative enactments conflict with each other, that which is last enacted is binding and valid.

Very respectfully,

Your obedient servant,

GEORGE LEAR,

Attorney General.

LOUIS RICHARDS, Esq.,

Clerk of Commission on Municipal Reform.

COMMUNICATION FROM THOMAS J. SMITH.

To the Chairman and Members of the Municipal Commission of Pennsylvania:

GENTLEMEN: I have the honor, in compliance with your resolution of July 16, 1877, to submit a statement of the assessments of personals, for the year 1876.

The list embraces all persons supposed to be entitled to vote, including real estate owners.

One of the qualifications of a voter is the payment of a State or county tax within two years. A large number of our citizens are qualified to vote upon the payment of taxes on real or personal property. A small portion of the others pay poll tax once in two years.

There being no enforced collection, and the election officers seldom question a voter about the payment of said tax, fraudulent poll tax receipts being also freely used, the matter of poll tax in the past has been regarded as a farce. During my administration I have tried many means of preventing the foregoing, and other defects in the system, and have succeeded in collecting and returning to the treasury a considerable amount, prior to which little or no attention was paid to the matter.

In order to still further perfect the collection and return of poll taxes, I recently prepared and submitted to the city councils the inclosed ordinance, (which is now the law,) which we trust will effect a fuller collection and return thereof.

The amount of poll tax received during the year 1876 was seven thousand nine hundred and ninety-four dollars and forty cents (\$7,994 40.).

Very respectfully,

THOMAS J. SMITH,
Receiver of Taxes.

PHILADELPHIA, *July 21, 1877.*

— — —
An ordinance supplemental to an ordinance prescribing the powers and duties of the receiver of taxes, approved July 27, 1854.

SECTION 1. *The select and common councils of the city of Philadelphia do ordain,* That the receiver of taxes shall have in his department, and is hereby authorized to appoint, with the advice and consent of select council, viz.: One (1) deputy receiver of taxes, one (1) cashier, one (1) chief clerk, one (1) discount clerk, eight (8) bill clerks, four (4) registering clerks, one (1) judicial sales clerk, one (1) chief search clerk, four (4) assistant search clerks, one (1) messenger, one (1) watchman, and one (1) janitor, who shall, respectively, perform the duties which shall be assigned them by the receiver of taxes.

SECT. 2. The officers named in this ordinance shall be entitled to the following annual salaries: Deputy receiver of taxes, two thousand (\$2,000) dollars; cashier, two thousand five hundred (\$2,500) dollars; chief clerk, two thousand (\$2,000) dollars; discount clerk, fifteen hundred (\$1,500) dollars; bill clerks, one thousand (\$1,000) dollars; registering clerks, one thousand (\$1,000) dollars; judicial sales clerk, one thousand (\$1,000) dollars; chief search clerk, twelve hundred (\$1,200) dollars; assistant search clerks, one thousand (\$1,000) dollars; messenger, one thousand (\$1,000) dollars; watchman, six hundred (\$600) dollars; janitor, six hundred (\$600) dollars.

SECT. 3. That no receipt for taxes shall be valid or binding upon the city of Philadelphia unless the payment be made to the cashier, during business hours, at the office of the receiver of taxes, in conformity with the regulations of the department for the safe collection of taxes.

SECT. 4. That the judicial sales clerk shall receive and make daily returns to the receiver of taxes of all taxes collected through sheriff's sales, or other judicial sales, and the receiver of taxes shall prepare daily reports in duplicate of all such collections, which he shall file with the city controller and city treasurer, and shall also keep at the office of the sheriff a detailed account of such receipts, subject to public inspection.

SECT. 5. That the receiver of taxes shall hereafter, in addition to the detailed returns now made to the controller, of all receipts for taxes, prepare and keep at a convenient place in his department a detailed daily account, by wards, of all receipts of State or municipal taxes, subject to public inspection. He shall also display, in large figures, in a conspicuous place in the office, the amount of discount or penalty fixed by law.

SECT. 6. That hereafter the receiver of taxes shall prepare blank poll tax receipts in books containing two hundred thereof, which shall be impressed by the mayor with the proper seal of the city of Philadelphia, which said books shall be issued to the collectors of poll tax, from time to time, as required, and the stub of each receipt shall, on the twenty-ninth day before every election, be returned to the receiver of taxes, and safely kept by him as a part of the records of his department. And on or before the twentieth day preceding such election, the said receiver shall transmit to the city controller a statement showing the amount of poll tax collected, together with the full names of the persons paying the same, by divisions and wards. Also, the names of all defaulting collectors of poll tax, if any, with the amount of such default, which last mentioned statement he shall also furnish to the city solicitor for collection, and prosecution of the offender.

SECT. 7. The receiver of taxes shall appoint poll tax collectors for each ward, in numbers not exceeding the representation in common council, who shall receive for their services twenty per cent. of the gross receipts, provided they make a full return of all moneys and blanks received by them, as required by the provisions of this ordinance.

Assessors' List for 1876.

Wards.		Wards.	
First,	9,029	Eighteenth,	7,052
Second,	6,904	Nineteenth,	8,626
Third,	4,352	Twentieth,	9,718
Fourth,	4,875	Twenty-first,	3,931
Fifth,	4,706	Twenty-second,	6,322
Sixth,	2,758	Twenty-third,	5,641
Seventh,	7,263	Twenty-fourth,	9,509
Eighth,	4,910	Twenty-fifth,	6,603
Ninth,	3,720	Twenty-sixth,	6,255
Tenth,	5,962	Twenty-seventh,	4,688
Eleventh,	3,169	Twenty-eighth,	6,163
Twelfth,	3,606	Twenty-ninth,	7,577
Thirteenth,	4,509	Thirtieth,	6,536
Fourteenth,	5,409	Thirty-first,	6,530
Fifteenth,	11,002		
Sixteenth,	4,207	Total,	186,192
Seventeenth,	4,579		

ANSWER OF WILLIAM J. DONOHUGH TO INTERROGATORIES.

OFFICE OF COLLECTOR OF DELINQUENT TAXES, 723 ARCH STREET,
PHILADELPHIA, January 25, 1877.

To the Municipal Commission of the State of Pennsylvania:

GENTLEMEN: In answer to your communication of the 10th, and interrogatories of the 17th, I respectfully submit the following:

I am the collector of the delinquent taxes for the city of Philadelphia; have held the same since April 7, 1876. Was chief deputy for the years 1873, 1874, and 1875. Was chief distraining deputy during the years 1870, 1871, and 1872, prior to which I had been for about ten years a collector of outstanding taxes, having first been appointed in January, 1859, by A. J. Flomerfelt, receiver of taxes, an experience of about seventeen years.

Statement of the Total Tax Levied for the Last Four Years.

1872,	\$10,514,620 87
1873,	11,210,680 08
1874,	11,940,195 51
1875,	12,235,170 98
Total,	<u>\$45,900,667 44</u>

Amount of Delinquent Taxes upon the Registers, January 1, 1877.

1872,	\$160,940 72
1873,	253,812 92
1874,	359,146 74
1875,	783,994 81
	<u>\$1,557,895 19</u>

The total amount outstanding being but three per centum of the total tax levy. The amount for 1872, being but one and two tenths per centum of the tax levy for that year; one year remains to collect and file liens for the balance of 1872, so that the loss cannot possibly exceed one-third of one per cent. A large amount upon the registers are really

uncollectable, and have been duly reported to city councils and the board of revision of taxes. They can only be stricken therefrom by order of said board, and as no such action has been taken, they erroneously appear as bills due and collectable.

The amount of uncollectable bills, duly reported, are as follows :

1872,	\$30,302 37
1873,	20,295 97
1874,	11,746 63
1875,	1,380 90
	<hr/>
	\$63,725 87
	<hr/>

Deduct this from the amount on the registers, and the balance is \$1,494,169 32, a large proportion of which is also uncollectable, but not yet reported. We are carefully examining the same, and will report them in due time. Some explanation of these bills seems necessary; three-fourths of them are assessments upon personal property, such as furniture, horses, carriages, watches, &c. Much difficulty is experienced by the assessors in obtaining correct information thereof, hence, many are assessed in error, others become uncollectable between the time of assessment and collection, being about two years, by deaths, removals, sale of personalty, &c. If personal property was fully and uniformly assessed and collected, within a reasonable time after the assessment, a large revenue could be realized to the relief of real estate. The tax on watches should be abolished; very little is realized therefrom, the assessing and collecting of the same being difficult, and a great annoyance to the citizens. The balance of uncollectables are upon real estate, composed of assessments upon properties exempt from taxation, duplicate assessments, defective descriptions, and confusion of numbers; the latter difficulty could be remedied by giving to the board of revision of taxes, the authority to number properties, (instead of the highway department.)

It is but proper to say that under the supervision of the board of revision, and their efficient force of assessors, the above mentioned errors are annually decreasing. Prior to 1860, the outstanding taxes were collected by the receiver of taxes, through the constables of the city, which not proving effective, an act of Assembly was passed, April 9, 1861, giving to the receiver, in addition to his salary, five per cent. of the delinquent taxes collected; under said act, the taxes were creditably collected. In January, 1867, that part of the act of 1861, giving to the receiver five per cent. was repealed, and for the following three years the amount of collections materially decreased. In May, 1870, the present law was passed, since which the delinquent taxes have been more fully collected than under any previous law.

The system is becoming more perfect every year, and the per centum of collections are annually increasing, as will be seen by reference to the annual reports of the city controller.

The efficiency of the present department is attributable to the fact that there is an incentive to the head of the same in the collection of every dollar, and his duties are confined exclusively to the collection of delinquent taxes. The act of 1861, gave the receiver of taxes the same commission as now allowed to the collector of delinquent taxes, the penalties and costs charged upon delinquents are the same. The city receives the full amount of the delinquent tax, with interest from the date of registration, the penalty of five per centum is added when the bill is registered, which pays the collector and all the expenses of his department. Taxes must be collected either from the personal goods of the owner, or by the sale of the real estate. It is difficult to ascertain the actual owner. Unless the deed be registered, tenants and agents refuse the information. Many owners are non-residents, or are not householders, or purposely assign their personal property. To obviate this difficulty, the goods on the premises should also be liable to seizure, or the rents attached and collected for same. This will be more obvious, when it is seen how difficult it is to realize from the real estate.

Taxes are a lien upon the same for five years from date of registration. To revive the lien, or sell the property for the taxes, an accurate description must be obtained, and the lien filed of record in the court of common pleas. This is subject to many

legal delays; so, also, in every proceeding to the sale of the property by the sheriff. The first difficulty that presents itself, is that of obtaining the accurate description; we cannot obtain this from the assessments, they are not definite. We resort to the survey department, from which we obtain some descriptions. Many we cannot, from the fact that the deeds are only registered of properties as sold, and from the want of clerical force. Even those deeds for years are not carried out upon the plans, hence the deed may be registered, and the name of the owner cannot be obtained. The sale, if made in any other name, is invalidated. When properties are offered at sheriff's sale for taxes, we find few buyers, from the fact that the sale rarely divests ground rents and mortgages, and nine-tenths of the properties sold for taxes, are found to be thus incumbered to their full value. We cannot buy them in for the city, as the city would thereby lose not only the taxes, but would also be liable for the interest falling due thereafter upon the incumbrances. I would suggest as a remedy for these difficulties, that the board of revision be required to make accurate plans of all the properties assessed; that the board of survey be required to plot the entire city and to enter upon said plans, the name of the owner of every property within twenty-four hours after the registration of the deed. Taxes should remain a lien for twenty years after the same are filed in the court of common pleas. This would probably secure the taxes upon fully incumbered properties.

Respectfully submitted,

WILLIAM J. DONOHUGH.

COMMUNICATION FROM J. D. RICE.

The Hon. MUNICIPAL COMMISSION, *Council Chambers, Philadelphia*:

GENTLEMEN: I beg leave to respectfully ask of you a consideration of the following views:

I am one of many citizens who feel that our present system and method of choosing the officials of our municipality fails to place our best, most worthy, and honorable men in trust of the great public interests; that these great interests are now almost entirely and completely managed by the partizan politicians, many of them being deficient in ability and integrity to conserve the interests of our city; that the better portion of our citizens are permitted only to *ratify* and *accept* candidates presented *by* the politicians, *for* politicians, and thus we generally get politicians only in office. We find our system *reads* very well on the statute book, but does not *work* so well in practice.

To give the people a better chance, and to secure more satisfactory officials, the following suggestion is made as a basis for a much needed change in this matter:

For all the important offices under the municipality, let there be presented at the elections *five* names as candidates or nominees, and these shall be, first, the present incumbents of the office. Second and Third, one by each of the two dominant political parties. Fourth, one selected by a full board of our judges of the different courts, and fifth, one by the Board of Public Education—these not to preclude nominations by other organizations, such as reform, and temperance, &c. All names of candidates for any office to be printed together on the tickets or ballots, and the voter to erase or scratch all the names but the one he desires to vote for. By this *competitive* plan of selecting candidates, I think better men would be obtained, and real merit *might* triumph over partizanship. At all events, I do not see how it could be worse than at present. This plan would give to the people the right to retain in position the good and faithful servant just so long as they desired, and found it their interest to do so. If the present incumbent proves to be all that can be desired, why change?

Hoping your commission will be able to devise plans that will lead to an improved condition of our municipal interests, allow me to subscribe myself,

Your obedient servant,

J. D. RICE,
923 Race Street.

PHILADELPHIA, April 9, 1877.

COMMUNICATION FROM ISAAC MORLEY.

PITTSBURG, June 15, 1877.

To the Municipal Commission:

GENTLEMEN: You would confer a favor upon the citizens of Pittsburg by directing your attention to the cost and mode of supplying text-books for the public schools of this city.

We have over twenty-three thousand pupils in our public schools. The estimated cost per pupil for books for one year is three dollars.

I am assured by the State Superintendent of Public Schools that this might be considered a low estimate outside of the city of Philadelphia; in the city of Philadelphia, the cost per pupil, by contract, is one dollar and five per annum.

The absurdity of the citizens of Pittsburg paying three times as much for text-books as their brethren in Philadelphia, is so palpable as to require no argument. I have reason to believe that, outside of Philadelphia, this state of things exists everywhere throughout the State.

In view of this circumstance, I have been led to believe that a general law establishing a uniform system of text-books throughout the State, and securing them to the citizens at the lowest cost, would be highly desirable.

Very respectfully, yours,

ISAAC MORLEY.

PLAN OF REPRESENTATION IN COUNCILS AND COLLECTION OF MUNICIPAL TAXES.

[Suggested by Henry M. Phillips, Esq., Philadelphia.]

The select council shall consist of twenty-four members, elected each for the term of four years, and all vacancies to be filled shall be for the unexpired term only. The judges of the courts of common pleas shall, at least ninety days before the election, divide the city into six districts of contiguous territory, having reference to population and value of property, not dividing any ward, and at the end of every term of twelve years thereafter again divide it according to existing circumstances, and in each district there shall be elected four members of select council, one to be elected annually, except at the first election under this act, when all four shall be elected, and the highest in vote, as certified by the judges of the courts, shall hold his place for four years, the next highest for three years, and the next highest for two years, and the other one for one year. No person shall be eligible who has not been, and is not at the time of his election, a citizen of the United States, and a resident of the district for ten years, and who is not at least thirty-five years of age.

The common council shall consist of forty-eight members, elected for the term of two years, and vacancies shall be filled for the unexpired term. One member shall be elected from each ward, and the remaining members by general ticket, each voter voting for not more than two-thirds of the whole number to be elected. No person shall be eligible who, at the time of his election, is not, and has not been for five years prior to the election a citizen of the United States, and a resident of the ward or city, as may be, and who is not at that time at least twenty-five years of age.

No member of either council shall, at the time of his election, nor during the term for which he shall have been elected, hold any office whatever of profit or trust under the city, county, or State, and any member removing from the ward, district, or city, shall forfeit, *ipso facto*, his membership.

Every contract made by councils under an appropriation, shall be forthwith certified by the proper officer to the treasurer and controller, and shall be charged against such appropriation, and no contract shall be made, the payment of which will overrun any appropriation. No money appropriated for any object shall be transferred to any

other purpose, and no such transfer shall be made except by the unanimous vote of all the members of both councils and the approval of the mayor.

The board of revision shall annually, in the month of November, divide the city into convenient tax collection districts of contiguous territory, and nearly equal in the amounts of taxes to be collected, no district to have more than \$100,000 to be collected upon its taxable property. They shall nominate, and with the consent of the judges of the courts of common pleas, appoint one qualified voter of the district to be collector of taxes for each district. He shall be charged with the whole amount of his duplicate, and be released from so much only as shall be allowed by the auditors hereinafter mentioned, and each collector shall give security to the city of Philadelphia, to the satisfaction of the said judges, for the faithful performance of all duties herein, or at any time by law or ordinance, imposed upon him, and any collector who has not fully and satisfactorily settled his duplicate before the first day of February, of the year ensuing that for which the taxes had been assessed, shall not be eligible for re-appointment.

The councils may fix the compensation of the collector, which shall not exceed one per centum upon the amount collected, but the collector shall pay, as hereinafter directed, all taxes received by him, and the city treasurer shall, at the expiration of each month, pay him not more than four fifths of the commission to which he is then entitled, and the balance shall be paid on final settlement. The collector shall allow to the tax payer the discount allowed by law, and, upon payment of any tax, shall, in the presence of the person paying, mark the same "paid" upon the duplicate, giving, at same time, a receipt specifying fully for what tax and upon what property the same has been paid. He shall daily pay over the said amounts to the receiver of taxes, with a written or printed statement in detail of the amounts so paid, specifying the names, properties, and amounts, the number on the duplicate, (and each tax shall be there numbered in succession,) and the page thereof, and he shall furnish to the city treasurer, on Friday of each week, a duplicate statement in like detail of the amounts so paid to the receiver of taxes, verified by oath or affirmation, and the said receiver shall, on Saturday of each week, pay over to the treasurer all amounts so received, without any deduction whatever. The board of revision may at any time examine all the books and papers of any collector of taxes, and also of the receiver of taxes and city treasurer in relation thereto, and if it shall appear that such collector has violated his duty, upon oath or affirmation of that fact, any judge may issue a warrant commanding the seizure of all the collector's books and papers, together with a clause for his arrest and examination before said judge, when, upon hearing, the said judge may coerce, by attachment for contempt, and by fine and imprisonment, the delivery of any book or paper, and if the said judge has reason to believe that the said collector has violated his official duty, he shall commit him or bind him over for trial at the court of quarter sessions, and upon conviction of any such breach of duty or embezzlement, he shall be fined in a sum not exceeding one thousand dollars; or, in case of embezzlement, not exceeding twice the amount embezzled, and be imprisoned at labor not exceeding five years. The said judge shall, in the month of November, in each year, appoint five citizens to be auditors of the accounts of said collectors, and who shall allow to each collector, before the 15th January next succeeding, a credit for such amount as he could not reasonably collect or recover by distress, which he is hereby authorized to make for all taxes remaining due on or after the 15th October of the year for which they are assessed; the distraint to be of property upon the premises against which the taxes are assessed and to be proceeded with as in cases of rent, but there shall be no replevin, detinue or other process, which shall be issued or served upon property thus seized for non-payment of the tax. Each of the said auditors shall be sworn or affirmed to do his duty faithfully, and shall receive as a full compensation for his services one hundred dollars and no more, and they shall, singly or jointly, as they may from time to time order, examine all books and papers of the said collector, with a view to ascertain the amount to be allowed him, and they shall certify to the board of revision the sum to be credited on the book of each collector.

COMMUNICATION FROM THE COMMITTEE OF ONE HUNDRED.

B. B. STRANG, *Chairman*:

The following address and proposed constitutional amendments, I am instructed by the committee of "One Hundred" to forward to your commission as expressive of their views.

PITTSBURG, *July 6, 1877.*

THOS. J. BIGHAM,
Chairman.

An Address to the Municipal Commission.

The Committee of One Hundred, an organization gotten up to devise some means to lessen the expense of running the city of Pittsburg, would answer the State Commission:

Pittsburg, for half a century after her existence as a city, was, as we believe, economically governed; she generally assessed annual taxes sufficient to meet her annual expenditures. The only departure from this general rule was during a few years prevalence of the railroad mania, when she became a stockholder in various railroads centering here, (then in process of construction,) under an agreement of the railroad company, in each case, to pay the interest on the bonds for thirty or some other number of years. Upon the breaking down of the railroad corporations, she became liable to pay some two and a half millions of dollars. This unwise policy, in the first case, was greatly aggravated by a blundering administration, by which the railroad securities held by her were sold for a mere nominal consideration. The constitutional amendment of 1857 forbid any further subscriptions for such purposes. The old city, before any annexation of the new wards, had arranged for the gradual extinction of this debt by taxation confined to the property of the old city.

In 1867, the district between the Monongahela and Allegheny rivers, now constituting some thirteen wards, was annexed to the old city, and is now familiarly known as the East End, and in 1872-3 the boroughs on the south, now commonly known as the South Side, were annexed to the city, constituting thirteen wards. After the annexation of the East End, and before the annexation of the thirteen South Side wards, the two leading measures which have resulted in the great increase of the city debt had been projected and nearly half way executed. These were the construction of the new water-works and the improvement of streets under what is familiarly known as the Penn avenue act.

The indebtedness of the city of Pittsburg of to-day may be stated at fifteen millions of dollars, divided into nearly three equal parts of five millions each—one-third the old city debt prior to annexation, one-third the construction of the new water-works, and the other third bonds issued and interest paid on them to improve streets under the Penn avenue act. The last five millions were only designed to have been a guaranty, the consideration being liens upon abutting property for an equal amount. The ill considered opinion of the Supreme Court—which that court says is to amount to nothing until it has more carefully examined the whole case—has cast a doubt upon the validity of these liens. To meet the current expenses of the city, we have to annually expend about as follows:

Interest on entire city debt,	\$918,261
Various sinking funds,	402,607
Salaries and employés in various departments,	616,000
Annual expenditure for public schools,	700,000
Miscellaneous, say,	64,000
Total,	<u>\$2,700,000</u>

Supposing our population at this date to be one hundred and fifty thousand, then each man, woman, and child must pay eighteen dollars to meet the annual expenditures required for city and school purposes.

The water-works were undoubtedly a necessity, but on a much smaller scale would have answered our necessities for half a century to come. Possibly one hundred years hence the historian may congratulate the foresight that built water-works to meet all requirements. The present tax payers cannot be induced to look upon it as the highest wisdom.

The Penn avenue system of improvements, if it had been confined to a few streets, upon which the one hundred and twenty feet of abutting property afforded abundant security, might not have been unwise; but its extension to general street opening was the wildest extravagance. This madness was aggravated, too, by an entire change in the system of assessments of property for taxation. Under the old system, the entire value of property, as found by the assessors, had been fixed at about twenty-two millions of dollars in Pittsburg, and in Allegheny county, at forty-five millions. But in 1873, the assessed value of Pittsburg was fixed at one hundred and fifty-three millions, and in the county, at three hundred and fourteen millions. The effect of applying this seven-fold increase in value to farms in the outside wards of the city was to charge them with taxation to an average of three times their annual product, and was *virtually confiscation*.

The recent act of Assembly, sub-dividing city property into agricultural, rural, and city, paying one-half and two-thirds on the former, and only full rate on the latter, has greatly modified this in regard to outside property, but only aggravates it in regard to the city class.

If, therefore, your commission can devise wise and carefully guarded constitutional amendments to protect tax payers in cities, then a great evil will be redressed. Otherwise, the government of cities by popular suffrage is near its end. The owners of real estate cannot afford to invest in such property, if its whole proceeds are required to pay the annual taxes.

Proposed Constitutional Amendments.

ARTICLE XV.—CITIES AND CITY CHARTERS.

SEC. 4. Municipal elections shall be held biennially on the third Tuesday of February. Special elections to fill vacancies may be ordered at other times. The mayor, treasurer, and controller shall be chosen each for four years. The mayor and treasurer not to be elected twice in succession. Subordinate city officers provided by law to be nominated by the mayor and confirmed by the select council, and deputies in all departments to be appointed by their chiefs.

SEC. 5. The legislative power in each municipality to be vested in two bodies, known as the select and common councils. The select council to be apportioned upon the assessed taxable property; the common upon the resident taxable inhabitants. The members of select council shall be chosen for four years; the members of the common council for two years. The number of members of the select shall never exceed one-half the number of the common council. No city to have less than six members of the select, nor less than twelve members of the common. Nor shall any city have more than fifty members of the select, nor more than one hundred members of the common. The apportionment of councils to be made once every four years, and shall be by districts, as nearly equal as possible, upon the property and resident taxable inhabitants of the assessment lists of the preceding year.

SEC. 6. The select council, the first year succeeding the adoption of this amendment, and every four years thereafter, shall, from the preceding year's assessment list of taxable property, divide the city into districts, numbered and as nearly exact as practicable. At the first election the odd numbered districts to elect for two years, and the even numbered districts to elect for four years. The candidates for select council to be voted for on a general ticket for the whole city—each candidate numbered as of a particular district—and the one having the highest vote in each district to be elected. No citizen to be eligible to the select council who is not at least twenty-five years of age, and has resided in said city five years preceding, and is shown by the assessment of the previous year to be the holder of property assessed as taxable for city purposes of the value of ten thousand dollars.

SEC. 7. The city councils shall at the same time of apportioning for select council, also apportion for common council in the manner following, to wit: They shall divide the number of resident taxable inhabitants as appears upon the assessment returns of the preceding year by the whole number of members allowed for common council. This shall be the ratio for common council. Each ward shall be entitled to one member; and every ward having two-thirds beyond this ratio shall be entitled to an additional member for such excess. A citizen, to be eligible to the common council, must be at least twenty-one years of age, have resided in the city three years, and in the ward from which he is chosen one year prior to his election, and is shown by the preceding year's assessment to be charged with taxable property of the value of five thousand dollars. All annual appropriation bills, and bills imposing taxes, must originate in the common council, but select council may amend as other bills.

SEC. 8. The select and common councils shall annually assemble, at noon, on the first Monday of March, of each year, and continue in session at least four days of each week, until the necessary legislation is completed. The mayor may at other times call a special session to act upon business of pressing importance.

SEC. 9. All taxes for local purposes shall be exclusively fixed by the city councils. No ordinance appropriating money to be expended within the year shall exceed the amount of its anticipated revenue. All appropriations must be specific as to their amount and object.

SEC. 10. Any city heretofore chartered and having incurred an indebtedness, direct or indirect, exceeding five per cent. upon its assessed valuation, shall as speedily as possible reduce its indebtedness to that amount, and for this purpose may fund its old debt at a reduced rate of interest, but no existing city, nor any one hereafter chartered, shall either in form of guaranty or direct obligation incur any such indebtedness exceeding five per cent. of its assessed valuation without submitting the proposition to a direct vote of the citizens, and three-fifths of all votes cast must sanction the increase.

SEC. 11. No person holding an office or appointment under the city government, shall actively interfere in primary nominations or elections, under penalty of forfeiting his office or appointment.

COMMUNICATION FROM PITTSBURG BOARD OF EDUCATION.

OFFICE OF THE CENTRAL BOARD OF EDUCATION,

PITTSBURG, *December 13, 1877.*

HON. BUTLER B. STRANG, *President State Municipal Commission, Philadelphia, Pa.:*

DEAR SIR: At a meeting of the committee, appointed by this board, to consult with your commission, held this day, the following was adopted:

WHEREAS, This committee has examined article 13th of the file of the municipal commission, styled the "Department of Education;" therefore, be it

Resolved, That this committee expresses its unqualified disapproval of said article, and urgently objects to its adoption, for the following reasons:

First. Section 4th provides for the election of an educated man, "who shall be called superintendent of education, who shall certify to the competency and qualifications of teachers, and perform such other duties as may be required by the department of education or ordinances of the city."

Serious objections exist in regard to this section.

First. The superintendent should not only be an educated man, but should also be required to have at least three years' experience as a teacher in our common schools.

Second. He should be responsible only to the department of education, and not be required to comply with the ordinances of councils.

Third. There should be no division of responsibility.

The department of education should have entire control of educational matters, and not be made subservient to councils in any way.

Resolved, That the appointment of "school visitors by the department of education" will be injudicious and detrimental to the interests of our schools, for the reason that it removes from the people the control of the schools; and it is our opinion that the people should be allowed to elect their local boards as at present.

Resolved, That the election of the members of the board of education on a general ticket would be extremely injudicious, for the reason that it would have a tendency to constitute a political machine. If any change is made, the members should be elected by districts.

Resolved, That this committee objects to any change being made in our school system, for the reason that we deem it to be incomparably superior to the one proposed, and also well adapted to the interests of our people, as it gives them the right to elect their own school board, and thus, in a great measure, control of their entire school system.

Signed by the committee,

JAMES McM. EWEN, *Chairman*,
ROBT. D. NICHOLSON,
JNO. WILSON,
T. C. LAZEAR.

Yours respectfully,

C. A. KEHEW,
Secretary.

PROPOSITION SUBMITTED BY CHARLES MEYRAN.

PITTSBURG, *June 15, 1877.*

WHEREAS, Experience in the government of the city of Pittsburg has demonstrated in various and unmistakable ways, that within a period of nearly ten years, and up to the present time, the select and common branches of council, through whose negligence and reckless action this city has been plunged into an enormous debt, has been, and is entirely too large, too unwieldy, and indifferent to the general welfare of the city. In very many instances members of these branches do not own a foot of real estate, thus having, in a great measure, no personal interests at stake, except the office itself, its perquisites connected therewith, and a general freedom of municipal hall and its offices at all hours of the day and evening;

Resolved, That the municipal commission appointed by the Governor of Pennsylvania be respectfully but earnestly requested to so amend the city charter, at as early a day as possible, that hereafter the select body of councils shall consist of a board of twenty-five senators, who shall be elected at large, the same as mayor and controller, and that no citizen shall be eligible to this office unless, at the time of his nomination, and six months previous thereto, the books of the city of Pittsburg shall show a *bona fide* and actual cash valuation of real estate in such person's own right and name to an amount not less than \$50,000. And further, that such senator be possessed of a good and thorough education.

2. That the body known as common council shall continue to be elected as heretofore. Each ward or district shall have one representative.

CHARLES MEYRAN.

STATISTICS OF CITIES IN PENNSYLVANIA.
Compiled by W. R. Maffet.

Nos. with refer ence to the votes for President, 1876.	CITIES.	City indebtedness.	Value of real estate taxable for county purposes in 1877.	Population by census of 1870.	Votes polled for President, 1876.	Number of taxables in 1877.	When incorporated as a city.	Number of wards.	Class proposed by Municipal Com- mission.
1	Philadelphia,	*\$64,317,124 00	\$593,313,532	674,022	139,239	178,010	...	31	1
2	Pittsburg,	*14,202,685 00	†111,182,018	121,977	21,129	381,184	1816	36	2
3	Allegheny City,	*1,761,000 00	†35,019,004	38,596	10,171	18,259	1840	13	3
4	Reading,	1,171,440 00	23,481,295	33,980	7,699	9,901	1847	11	4
5	Scranton,	350,000 00	4,083,333	35,092	6,169	10,776	1866	20	4
6	Harrisburg,	1,028,023 00	5,238,601	23,104	5,323	6,595	1860	9	4
7	Lancaster,	551,754 00	11,142,215	20,233	4,940	6,988	1818	9	4
8	Eric,	1,193,692 00	12,655,193	19,646	4,377	5,976	1851	11	4
9	Allentown,	458,802 00	8,937,140	13,884	3,642	5,401	1867	6	4
10	Wilkesbarre,	200,000 00	3,787,618	17,264	3,397	7,076	1871	8	4
11	Williamsport,	669,000 00	†6,270,770	16,030	3,155	4,901	1865	15	4
12	Altoona,	317,300 00	1,655,890	10,610	2,790	3,479	1867	8	4
13	Chester,	307,761 00	6,985,658	9,485	2,261	2,839	1866	8	4
14	Meadville,	82,261 00	2,191,899	7,103	1,555	2,089	1866	3	5
15	Carbondale,	5,000 00	977,575	6,393	1,520	1,835	1851	4	5
16	Titusville,	333,380 00	†1,494,320	8,639	1,500	2,746	1866	4	5
17	Lock Haven,	175,000 00	611,087	6,986	1,342	1,771	1870	4	5
18	New Castle,	Unknown.	865,858	6,164	1,214	2,231	1869	4	5
19	Oil City,	107,000 00	†1,711,296	2,276	1,110	2,575	1871	6	5
20	Corry,	78,458 00	1,170,895	6,809	1,003	1,465	1866	2	5
21	Franklin,	Unknown.	†1,905,782	3,908	957	2,160	1868	3	5
22	Monongahela City,	None.	1,279,959	†3,000	552	850	1873	3	5
23	Parker,	2,500 00	271,089	†4,000	431	705	1873	2	5
Total in the cities,		.....	\$830,532,227	1,109,151	225,476	307,785			
Total outside of the cities,		.....	808,958,342	2,412,800	533,434	727,663			
Total of whole State,		.....	\$1,648,490,569	3,521,951	758,910	1,035,448			

Those marked thus (*), embrace the whole debt, exclusive of sinking fund.

Marked thus (†), aggregate value of real estate.

† Estimated.

TABLE,

Showing the number of Men and Women in each Ward of the City of Philadelphia, whose names appear upon the Tax Duplicates for the year 1876, as Owners of Property taxed for Municipal Purposes.

WARDS.	1876.		
	Total number of owners of property taxed for municipal purposes.	Total of men.	Total of women.
First,	5,144	4,475	669
Second,	3,081	2,462	619
Third,	1,548	1,268	280
Fourth,	1,435	1,116	319
Fifth,	1,800	1,523	277
Sixth,	1,859	1,606	253
Seventh,	3,445	2,785	660
Eighth,	2,637	2,200	437
Ninth,	1,864	1,642	222
Tenth,	2,195	1,820	375
Eleventh,	1,143	852	291
Twelfth,	1,620	1,410	210
Thirteenth,	2,497	2,008	489
Fourteenth,	2,908	2,418	490
Fifteenth,	5,358	4,322	1,036
Sixteenth,	1,752	1,448	304
Seventeenth,	1,407	1,226	181
Eighteenth,	4,063	3,594	469
Nineteenth,	4,382	3,851	531
Twentieth,	5,558	4,437	1,121
Twenty-first,	2,262	1,923	339
Twenty-second,	4,503	3,992	511
Twenty-third,	3,904	3,426	478
Twenty-fourth,	4,458	3,747	711
Twenty-fifth,	5,684	5,017	667
Twenty-sixth,	3,391	2,900	491
Twenty-seventh,	3,487	3,004	483
Twenty-eighth,	3,699	3,151	548
Twenty-ninth,	4,807	4,022	785
Thirtieth,	2,989	2,525	464
Thirty-first,	3,477	3,066	411
Total,	98,357	83,236	15,121

OFFICE OF THE BOARD OF REVISION OF TAXES,
PHILADELPHIA, *July 18, 1877.*

STATEMENT,

Showing the total number of Assessments in the several wards of the city of Philadelphia. Compiled from Assessors' returns of "Taxable" real estate for the year 1878:

WARDS.	Number of assessments of \$500, and under.	Number at \$1,000, and under.	Number at \$2,000, and under.	Number at \$3,000, and under.	Number at \$5,000, and under.	Number at \$10,000, and under.	Number of assessments over \$10,000.	Totals.
1,	1,123	3,471	3,288	911	442	133	90	9,458
2,	56	778	2,225	1,062	575	113	35	4,844
3,	23	445	926	601	493	151	29	2,668
4,	10	166	474	439	501	316	62	1,968
5,	41	116	347	427	552	660	517	2,660
6,	22	37	182	198	373	682	1,189	2,683
7,	23	531	1,167	745	778	607	542	4,393
8,	7	194	489	362	360	571	1,158	3,141
9,	5	109	425	160	160	337	1,068	2,364
10,	23	167	533	470	596	716	647	3,152
11,	21	116	411	337	293	377	191	1,746
12,	22	195	431	402	478	458	135	2,121
13,	13	144	521	620	815	794	122	3,029
14,	12	210	758	885	1,014	530	113	3,522
15,	186	1,004	2,210	1,301	1,509	1,247	605	8,062
16,	53	447	977	557	451	237	66	2,788
17,	11	253	1,116	608	512	179	38	2,717
18,	231	1,588	2,259	655	309	91	75	5,208
19,	121	1,117	3,340	2,015	648	278	113	7,632
20,	14	299	2,486	1,855	1,875	946	221	7,696
21,	562	1,155	1,113	263	246	149	87	3,575
22,	983	1,079	1,627	713	803	826	533	6,564
23,	1,087	1,604	1,512	582	573	598	535	6,501
24,	463	2,438	2,481	1,347	1,099	693	246	8,767
25,	6,095	3,692	1,776	451	258	174	130	12,486
26,	1,160	1,749	2,940	782	302	178	174	7,285
27,	1,486	571	726	475	526	809	417	5,010
28,	1,703	1,073	2,081	932	1,552	607	284	8,212
29,	752	392	2,495	1,562	1,053	1,122	327	7,703
30,	69	1,022	1,674	1,412	389	129	60	4,755
31,	486	1,057	3,490	655	314	105	42	6,149
	16,863	27,219	46,480	23,784	19,849	14,813	9,851	158,859

OFFICE OF THE BOARD OF REVISION OF TAXES,
PHILADELPHIA, November 10, 1877.

TABLE,

Showing the Area of the Several Wards of the City of Philadelphia bounded by Streets which are Curbed and Paved; also, Total Area of the City by Wards.

WARDS.	AREA OF PAVED PORTION		Total area in acres.	Remarks.
	In Feet.	In Acres.		
First,	23,505,000	539	3,526	
Second,	12,327,480	283	283	
Third,	5,314,320	122	122	
Fourth,	5,532,120	147	147	
Fifth,	8,973,360	206	206	
Sixth,	8,973,360	206	206	
Seventh,	12,240,360	281	281	
Eighth,	12,153,240	279	279	
Ninth,	11,151,360	256	256	
Tenth,	10,018,800	230	230	
Eleventh,	5,880,600	135	135	
Twelfth,	5,401,440	124	124	
Thirteenth,	7,143,480	164	164	
Fourteenth,	6,621,120	152	152	
Fifteenth,	29,228,760	671	671	
Sixteenth,	7,840,800	180	180	
Seventeenth,	7,013,160	161	161	
Eighteenth,	18,120,960	416	416	
Nineteenth,	17,471,320	401	447	
Twentieth,	20,429,640	469	469	
Twenty-first,	Rural.		4,560	Rural.
Twenty-second,	Rural.		11,593	Rural.
Twenty-third,	12,880,000	295	27,339	
Twenty-fourth,	29,890,000	686	6,224	
Twenty-fifth,	25,620,000	588	6,630	
Twenty-sixth,	5,662,800	130	4,768	
Twenty-seventh,	28,500,000	654	7,475	
Twenty-eighth,	18,000,000	413	4,060	
Twenty-ninth,	19,425,000	446	900	
Thirtieth,	12,632,400	290	332	
Thirty-first,	19,863,360	456	456	

NOTE.—The above calculation includes the streets.
OFFICE OF THE CHIEF ENGINEER AND SURVEYOR,
PHILADELPHIA, February 14, 1877.

STATEMENT
Of the Real and Personal Property in the City of Philadelphia for the year 1878.

WARDS.	Real estate, city rate.	Real estate, sub-urban rate.	Real estate, farm rate.	Total real estate taxable.	Household furniture.	Horses.	Cattle.	Measure carriages.	Cars.	Money at interest.	Gold watches.	Silver watches.	Other watches.
First.	15,163,890	949,650	896,500	17,009,440	18,000	57,000	3,020	9,000	6,800	175,613	30	1	
Second.	12,045,100	.....	.....	12,045,100	18,900	44,180	.....	4,025	12,500	83,600	116	4	
Third.	7,288,450	.....	.....	7,288,450	16,640	5,325	.....	2,500	.....	32,360	37	2	
Fourth.	8,281,121	.....	.....	8,281,121	21,350	12,195	.....	4,050	.....	34,200	91	6	
Fifth.	25,315,481	.....	.....	25,315,481	61,950	6,485	.....	1,250	.....	1,421,338	102	4	
Sixth.	38,717,400	.....	.....	38,717,400	40,850	10,960	.....	3,875	.....	7,106,571	40		
Seventh.	21,111,975	.....	.....	21,111,975	760,255	79,835	.....	45,890	6,500	3,621,355	1,262	28	
Eighth.	41,123,650	.....	.....	41,123,650	1,182,650	123,020	100	106,570	.....	13,859,065	1,477	32	1
Ninth.	33,513,979	.....	.....	33,513,979	387,290	46,050	.....	29,450	.....	3,117,961	581	10	
Tenth.	22,803,329	.....	.....	22,803,329	496,125	66,025	.....	40,125	.....	2,229,559	909	15	1
Eleventh.	9,792,825	.....	.....	9,792,825	13,800	28,270	.....	1,710	.....	45,250	50	3	
Twelfth.	9,177,150	.....	.....	9,177,150	140,800	35,180	.....	18,375	.....	659,978	470	27	1
Thirteenth.	14,092,300	.....	.....	14,092,300	221,923	48,000	.....	26,000	.....	2,000,796	828	25	
Fourteenth.	15,209,600	.....	.....	15,209,600	153,350	42,725	.....	19,935	.....	330,867	652	48	
Fifteenth.	34,891,075	.....	.....	34,891,075	759,135	195,162	125	74,923	46,500	1,562,575	1,945	63	5
Sixteenth.	8,101,100	.....	.....	8,101,100	37,825	27,050	.....	4,250	.....	117,575	117	2	
Seventeenth.	6,193,050	.....	.....	6,193,050	14,900	26,745	.....	3,875	.....	.....	49	1	
Eighteenth.	10,729,600	.....	.....	10,729,600	14,650	45,815	.....	4,450	15,000	63,971	65	7	3
Nineteenth.	18,352,650	.....	.....	18,352,650	16,000	70,500	.....	14,500	.....	25,000	79	3	
Twentieth.	27,041,714	.....	.....	27,041,714	360,400	104,000	.....	38,825	.....	544,550	1,088	25	
Twenty-first.	3,694,785	2,537,005	1,070,875	7,302,665	30,350	51,840	12,450	13,525	1,400	218,291	107	43	1
Twenty-second.	10,144,690	10,923,060	3,424,600	24,492,350	454,900	165,610	36,118	94,830	.....	2,199,321	1,237	3	
Twenty-third.	4,834,750	3,869,480	4,890,353	13,595,033	40,650	137,375	52,830	15,800	.....	656,452	193	18	
Twenty-fourth.	22,105,875	4,901,020	1,403,950	28,410,845	148,975	207,060	10,670	18,500	111,000	711,224	471		
Twenty-fifth.	8,585,800	4,058,279	2,398,300	15,042,379	10,750	40,420	9,440	5,275	.....	.....	35		
Twenty-sixth.	11,758,655	1,117,060	2,042,800	14,948,515	22,900	39,700	1,715	2,475	13,000	45,750	83	7	
Twenty-seventh.	14,196,450	3,754,925	2,261,060	20,212,435	287,205	80,515	20,550	13,285	24,000	743,270	474	22	
Twenty-eighth.	16,195,900	5,146,117	1,123,000	22,465,017	166,450	109,945	9,065	24,330	81,000	512,076	493	10	
Twenty-ninth.	26,163,425	527,455	.....	26,690,880	499,448	128,325	1,520	49,635	48,000	905,234	11,81	43	2
Thirtieth.	12,121,975	.....	.....	12,121,975	13,100	19,065	.....	1,975	.....	3,385	42	8	1
Thirty-first.	10,505,245	.....	.....	10,505,245	6,900	33,750	.....	6,395	69,000	29,575	45	1	
	520,222,980	37,813,901	19,511,438	577,548,328	6,414,231	2,108,317	157,658	699,563	434,700	43,060,092	14,352	462	15

STATEMENT—Continued.

Recapitulation of Real and Personal Property subject to City Tax.

Real estate,	\$577,548,328
Furniture,	6,414,231
Horses,	2,168,317
Cattle,	157,658
Pleasure carriages,	699,563
Total,	\$586,988,097
1878. Real and personal estate, (city tax,)	\$586,988,097
1877. Real and personal estate, (city tax,)	603,068,532
Decrease of 1878 from 1877,	\$16,080,435

JAMES H. CASTLE,
WILLIAM LOUGHLIN,
SAMUEL HAWORTH,
Board of Revision of Taxes.

STATEMENT

Of the aggregate amount of taxes assessed for the years 1874, 1875, 1876, in wards Second to Sixteenth, (both inclusive,) city of Philadelphia, and the average of such tax upon each square foot of taxable land in said wards :

1874.

Wards.	Valuation of real estate.	City tax, \$2 ¹⁰ / ₁₀₀ .	Public building tax, 10 cents.	Total tax, (city and public building.)	Total number of square feet.	Average tax per square foot.			
2, . .	\$11,740,200	\$246,544	20	\$11,740	20	\$258,284	40	7,116,000	03 ³ / ₁₀₀
3, . .	7,119,625	149,512	12 ¹ / ₂	7,119	62 ¹ / ₂	156,631	75	3,439,000	04 ¹ / ₂
4, . .	8,207,050	172,348	05	8,207	05	180,555	10	3,343,000	05 ¹ / ₂
5, . .	26,827,723	563,382	18 ³ / ₁₀	26,827	72 ³ / ₁₀	590,209	90 ⁶ / ₁₀	5,458,432	10 ¹ / ₂
6, . .	44,225,173	928,728	63 ³ / ₁₀	44,225	17 ³ / ₁₀	972,953	80 ⁶ / ₁₀	5,552,846	17 ¹ / ₂
7, . .	21,030,250	441,635	25	21,030	25	462,665	50	6,720,507	06 ¹ / ₂
8, . .	39,646,900	832,584	90	39,646	90	872,231	80	7,380,818	11 ³ / ₂
9, . .	32,487,062	682,228	30 ² / ₁₀	32,487	06 ² / ₁₀	714,715	36 ⁴ / ₁₀	5,840,720	12 ¹ / ₂
10, . .	23,268,755	488,643	85 ¹ / ₂	23,268	75 ¹ / ₂	511,912	61	7,085,115	07 ¹ / ₂
11, . .	9,360,016	196,560	33 ⁶ / ₁₀	9,360	01 ⁶ / ₁₀	205,920	35 ² / ₁₀	3,851,895	05 ¹ / ₂
12, . .	9,163,900	192,441	90	9,163	90	201,605	80	3,337,280	06 ¹ / ₂
13, . .	14,256,900	299,394	90	14,256	90	313,651	80	4,298,747	07 ¹ / ₂
14, . .	15,709,200	329,893	20	15,709	20	345,602	40	5,234,611	06 ¹ / ₂
15, . .	32,393,052	680,254	09 ² / ₁₀	32,393	05 ² / ₁₀	712,647	14 ⁴ / ₁₀	15,108,292	04 ¹ / ₂
16, . .	8,080,194	169,684	07 ³ / ₁₀	8,080	19 ³ / ₁₀	177,764	26 ⁸ / ₁₀	5,054,089	03 ³ / ₂
	\$303,516,000	\$6,373,836	00	\$303,516	00	\$6,677,352	00		

1875.

Wards.	Valuation of real estate.	City tax, \$1 ⁰⁰ / ₁₀₀ .		Public building tax, 25 cents.		Total tax, (city and public building.)		Total number of square feet.	Average tax per square foot.
2, . . .	\$12,000,323	\$228,006	13 ⁷ / ₁₀	\$30,000	80 ³ / ₄	\$258,006	94 ^{4.5} / _{10.0}	7,116,000	03 ³ / ₄
3, . . .	7,249,400	137,738	60	18,123	50	155,862	10	3,439,000	04 ¹ / ₂
4, . . .	8,329,696	158,264	22 ⁴ / ₁₀	20,824	24	179,088	46 ⁴ / ₁₀	3,343,000	05 ¹ / ₂
5, . . .	27,741,274	527,084	20 ⁵ / ₁₀	69,353	181 ¹ / ₂	596,437	39 ¹ / ₁₀	5,458,432	10 ³ / ₄
6, . . .	45,172,540	858,278	26	112,931	35	971,209	61	5,552,846	17 ¹ / ₂
7, . . .	21,408,950	406,770	05	53,522	371 ¹ / ₂	460,292	421 ¹ / ₂	6,720,507	06 ¹ / ₂
8, . . .	41,617,150	790,725	85	104,042	87	894,768	72 ¹ / ₂	7,380,818	12
9, . . .	33,714,957	640,584	18 ³ / ₁₀	84,287	39	724,871	57 ^{5.5} / _{10.0}	5,840,720	12 ¹ / ₂
10, . . .	23,635,429	449,073	15 ¹ / ₁₀	59,088	57	508,161	72 ^{3.5} / _{10.0}	7,085,115	07 ¹ / ₂
11, . . .	9,902,523	188,147	93 ⁷ / ₁₀	24,756	30	212,904	24 ^{4.5} / _{10.0}	3,851,895	05 ¹ / ₂
12, . . .	9,342,550	177,508	45	23,356	37	200,864	82 ¹ / ₂	3,337,280	06 ¹ / ₂
13, . . .	14,364,300	272,921	70	35,910	75	308,832	45	4,298,747	07 ¹ / ₂
14, . . .	15,715,500	298,594	50	39,288	75	337,883	25	5,234,611	06 ¹ / ₂
15, . . .	34,077,257	647,467	88 ³ / ₁₀	85,193	141 ¹ / ₄	732,661	02 ^{5.5} / _{10.0}	15,108,292	04 ¹ / ₂
16, . . .	8,170,700	155,243	30	20,426	75	175,670	05	5,054,089	03 ¹ / ₂
	\$312,442,549	\$5,936,408	43 ¹ / ₁₀	\$781,106	371 ¹ / ₄	\$6,717,514	80 ^{3.5} / _{10.0}		

1876.

Wards.	Valuation of real estate.	City tax, \$2 ⁰⁵ / ₁₀₀ .		Public building tax, 10 cents.		Total tax, (city and public building.)		Total number of square feet.	Average tax per square foot.
2, . . .	\$12,330,250	\$252,770	13	\$12,330	25	\$265,100	38	8,116,000	03 ¹ / ₂
3, . . .	7,293,750	149,521	87	7,293	75	156,815	62	3,439,000	04 ¹ / ₂
4, . . .	8,332,266	170,811	45	8,332	27	179,143	72	3,343,000	05 ¹ / ₂
5, . . .	27,845,653	570,835	89	27,845	65	598,681	54	5,458,432	10 ³ / ₄
6, . . .	44,874,318	919,923	52	44,874	32	964,797	84	5,552,846	17 ¹ / ₂
7, . . .	21,833,200	447,580	60	21,833	20	469,413	80	6,720,507	06 ¹ / ₂
8, . . .	42,086,200	862,767	10	42,086	20	904,853	30	7,380,818	12
9, . . .	34,206,979	701,243	07	34,206	98	735,450	05	5,840,720	12 ¹ / ₂
10, . . .	23,645,779	484,738	47	23,645	78	508,384	25	7,085,115	07 ¹ / ₂
11, . . .	10,203,902	209,179	99	10,203	90	219,383	89	3,851,895	05 ¹ / ₂
12, . . .	9,626,300	197,339	15	9,626	30	206,965	45	3,337,280	06 ¹ / ₂
13, . . .	14,493,600	297,118	80	14,493	60	311,612	40	4,298,747	07 ¹ / ₂
14, . . .	15,750,700	322,889	35	15,750	70	338,640	05	5,234,611	06 ¹ / ₂
15, . . .	35,156,807	720,714	55	35,156	81	755,871	36	15,108,292	05 ¹ / ₂
16, . . .	8,237,750	168,873	88	8,237	75	177,111	63	5,054,089	03 ¹ / ₂
	\$315,917,454	\$6,476,307	82	\$315,917	46	\$6,792,225	28		

OFFICE OF BOARD OF REVISION OF TAXES,
PHILADELPHIA, *February 6, 1877.*

STATEMENT

Showing amount of loan of the city of Philadelphia authorized since consolidation, for the redemption of which sinking funds were created by ordinance of councils; the amount issued to December 31, 1876; also, appropriations, interest and amount of loan purchased each year for the several sinking funds since January 1, 1859, and total amount held by the several sinking funds December 31, 1876:

AMOUNT AUTHORIZED FROM CONSOLI- DATION TO—	Amount authorized.	Appropriations.	Interest.	City loan held by the several sinking funds.
December 31, 1858, . .	\$4,871,900 00			\$169,700 00
December 31, 1859, . .	1,528,000 00	\$59,427 00	\$11,214 00	77,800 00
December 31, 1860, . .	1,225,000 00	81,420 00	16,587 00	117,500 00
December 31, 1861, . .	1,200,000 00	97,731 00	23,799 00	138,000 00
December 31, 1862, . .	1,800,000 00	129,411 50	32,688 00	211,500 00
December 31, 1863, . .	1,500,000 00	142,305 00	44,931 00	236,800 00
December 31, 1864, . .	8,835,000 00	185,055 00	66,548 00	486,400 00
December 31, 1865, . .	5,100,000 00	261,186 00	91,372 00	389,000 00
December 31, 1866, . .		315,754 00	116,124 00	457,600 00
December 31, 1867, . .	1,800,000 00	339,911 00	143,997 00	498,000 00
December 31, 1868, . .	7,440,000 00	328,125 00	174,909 00	534,200 00
December 31, 1869, . .		432,535 00	221,595 00	686,100 00
December 31, 1870, . .	6,700,000 00	460,005 00	250,548 50	731,400 00
December 31, 1871, . .	3,047,000 00	520,305 00	302,916 00	812,700 00
December 31, 1872, . .	6,308,000 00	594,608 00	348,149 50	1,025,100 00
December 31, 1873, . .	2,175,000 00	656,164 00	410,800 50	1,124,300 00
December 31, 1874, . .	1,000,000 00	679,938 00	470,647 50	1,103,750 00
December 31, 1875, . .	1,215,000 00	685,675 00	540,135 50	1,230,450 00
December 31, 1876, . .		705,245 00	625,291 50	1,345,400 00
Amount authorized since consolidation,	\$35,744,900 00			
Amount authorized, not yet issued, Dec. 31, 1876,	1,044,600 00			
Total amount issued to Dec. 31, 1876, . . .	\$54,700,300 00			
Total amount of city loan held by the several sinking funds De- cember 31, 1876,				\$11,375,700 00

Respectfully submitted,

S. P. HANCOCK,

Controller.

Philadelphia, March 17, 1877.

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